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GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1995-96

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APPROPRIATION ACCOUNTS

1995-96

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1995-96 presents the Accounts of sums expended in the year ended the 31st March 1996 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

- 'O' stands for original grant or appropriation.
- 'S' stands for supplementary grant or appropriation.
- 'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

The following norms which have been approved by the Public Accounts Committee of West Bengal Legislature have been adopted for comments on the Appropriation Accounts.

SAVING

- (i) Comments are to be made for overall saving *exceeding 5%* of the total provisions (i.e. up to 5% of the total provisions - no comments)
- (ii) Comments are to be made *in individual sub-heads* for saving *exceeding Rs. 10 lakhs* in case of Grants *less than Rs. 20 crores.*
- (iii) Comments are to be made *in individual sub-heads* for saving *exceeding Rs. 20 lakhs* in case of Grants *between Rs. 20 crores and Rs. 50 crores.*
- (iv) Comments are to be made *in individual sub-heads* for saving *exceeding Rs. 40 lakhs* in case of Grants *exceeding Rs. 50 crores..*

Charged Appropriation :

Comments are to be made *in all sub-heads* where the variation is *more than Rs. 5 lakhs.*

EXCESS

- (i) General comments would be made for regularisation of excess over the provisions *in all cases where there is overall excess (any amount).*
- (ii) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 10 lakhs* in case of Grants *less than 20 crores.*
- (iii) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 20 lakhs* in case of Grants *between Rs. 20 crores and Rs. 50 crores.*
- (iv) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 40 lakhs* in case of grants *exceeding Rs. 50 crores.*

Charged Appropriation :

Comments are to be made *in all sub-heads* where the variation is *more than Rs. 5 lakhs.*

Summary of Appropriation Accounts

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.
1. State Legislature Revenue -				
Voted	5,98,85,000	6,00,71,930	..	1,86,930
<i>Charged</i>	8,75,000	8,73,446	1,554	..
2. Governor Revenue -				
<i>Charged</i>	1,43,82,000	1,15,53,547	28,28,453	..
3. Council of Ministers Revenue -				
Voted	1,71,85,000	1,57,25,114	14,59,886	..
4. Administration of Justice Revenue -				
Voted	47,21,50,000	40,15,38,435	7,06,11,565	..
<i>Charged</i>	13,04,50,000	11,63,53,147	1,40,96,853	..
5. Elections Revenue -				
Voted	70,41,65,000	57,81,62,967	12,60,02,033	..
<i>Charged</i>	5,000	..	5,000	..
6. Collection of Taxes on Income and Expenditure Revenue -				
Voted	3,37,58,000	3,11,03,789	26,54,211	..
<i>Charged</i>	2,000	..	2,000	..
7. Land Revenue Revenue -				
Voted	1,38,33,67,000	119,37,03,929	18,96,63,071	..
<i>Charged</i>	1,00,000	..	1,00,000	..
Capital - Voted	53,30,000	27,85,001	25,44,999	..
8. Stamps and Registration Revenue -				
Voted	24,56,60,000	17,97,50,760	6,59,09,240	..
9. Collection of Other Taxes on Property and Capital Transactions Revenue -				
Voted	23,00,000	17,38,391	5,61,609	..

Summary of Appropriation Accounts - Contd.

	Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
				Saving	Excess
				(4)	(5)
(1)	(2)	(3)	(4)	(5)	
	Rs.	Rs.	Rs.	Rs.	
10.	State Excise Revenue - Voted	20,21,90,000	15,45,30,445	4,76,59,555	..
11.	Sales Tax Revenue - Voted	32,78,55,000	31,78,77,447	99,77,553	..
	Charged	9,502	9,502	..	..
12.	Taxes on Vehicles Revenue - Voted	4,83,00,000	4,09,18,832	73,81,168	..
13.	Other Taxes and Duties on Commodities and Services Revenue - Voted	11,20,00,000	8,06,82,606	3,13,17,394	..
14.	Other Fiscal Services Revenue - Voted	5,72,20,000	5,49,49,077	22,70,923	..
16.	Interest Payments Revenue - Voted	32,00,000	41,67,277	..	9,67,277
	Charged	1653,61,84,000	1615,75,33,444	37,86,50,556	..
17.	Public Service Commission Revenue - Charged	2,78,85,000	2,65,56,057	13,28,943	..
18.	Secretariat - General Services Revenue - Voted	32,09,57,000	26,56,43,095	5,53,13,905	..
19.	District Administration Revenue - Voted	30,57,75,000	28,52,39,935	2,05,35,065	..
20.	Treasury and Accounts Administration Revenue - Voted	22,60,83,000	20,65,28,074	1,95,54,926	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			-----	-----
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
21. Police Revenue -				
Voted	537,42,50,000	522,34,67,645	15,07,82,355	..
Charged	2,23,500	1,48,500	75,000	..
22. Jails Revenue -				
Voted	31,70,40,000	28,93,19,892	2,77,20,108	..
24. Stationery and Printing Revenue -				
Voted	12,53,30,000	10,27,78,466	2,25,51,534	..
25. Public Works Revenue -				
Voted	148,65,45,000	207,69,26,321	..	59,03,81,321
Charged	2,24,65,000	1,47,40,555	77,24,445	..
Capital -				
Voted	94,29,59,000	63,18,19,637	31,11,39,363	..
Charged	74,11,462	66,11,461	8,00,001	..
26. Other Administrative Services (Fire Protection and Control) Revenue -				
Voted	38,25,00,000	25,05,50,277	13,19,49,723	..
27. Other Administrative Services (Excluding Fire Protection and Control) Revenue -				
Voted	79,76,67,000	78,55,31,000	1,21,36,000	..
28. Pensions and Other Retirement Benefits Revenue -				
Voted	469,90,45,000	4,65,68,42,205	4,22,02,795	..
Charged	2,14,033	..	2,14,033	..
29. Miscellaneous General Services Revenue -				
Voted	5,15,50,000	5,47,92,649	..	32,42,649

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)		
	Rs.	Rs.	Rs.	Rs.
30. Education, Art and Culture				
Revenue -				
Voted	2279,11,13,000	1931,87,30,734	347,23,82,266	..
Charged	24,180	..	24,180	..
Capital -				
Voted	5,10,000	..	5,10,000	..
31. Sports and Youth Services				
Revenue -				
Voted	28,36,29,000	22,43,60,932	5,92,68,068	..
32. Medical and Public Health (Excluding Public Health)				
Revenue -				
Voted	461,59,14,000	449,11,27,481	12,47,86,519	..
Charged	1,03,21,307	40,08,131	63,13,176	..
Capital -				
Voted	55,00,000	..	55,00,000	..
33. Medical and Public Health (Public Health)				
Revenue -				
Voted	81,19,67,000	75,58,18,963	5,61,48,037	..
34. Family Welfare				
Revenue -				
Voted	75,18,80,000	90,64,84,766	..	15,46,04,766
Charged	31,80,858	31,80,858	..	..
35. Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)				
Revenue -				
Voted	149,51,46,000	1,46,30,05,590	3,21,40,410	..
Capital -				
Voted	80,89,000	42,63,000	38,26,000	..
36. Housing				
Revenue -				
Voted	22,51,88,000	20,49,23,715	2,02,64,285	..
Charged	1,02,000	..	1,02,000	..
Capital -				
Voted	33,11,54,000	15,74,95,558	17,36,58,442	..
Charged	3,70,000	..	3,70,000	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
37. Urban Development				
Revenue -				
Voted	243,28,00,000	219,32,10,750	23,95,89,250	..
Capital -				
Voted	82,31,00,000	44,65,32,115	37,65,67,885	..
38. Information and Publicity				
Revenue -				
Voted	16,85,90,000	16,21,93,201	63,96,799	..
Capital -				
Voted	1,24,93,000	30,00,000	94,93,000	..
39. Labour and Employment				
Revenue -				
Voted	37,74,80,000	30,61,67,100	7,13,12,900	..
40. Social Security and Welfare (Rehabilitation)				
Revenue -				
Voted	39,91,95,000	22,65,21,467	17,26,73,533	..
Charged	1,50,00,000	1,19,90,711	30,09,289	..
Capital -				
Voted	5,00,000	- 78,985	5,78,985	..
41. Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)				
Revenue -				
Voted	162,56,21,000	120,77,73,211	41,78,47,789	..
Capital -				
Voted	11,79,42,000	3,12,03,752	8,67,38,248	..
42. Social Security and Welfare (Social Welfare)				
Revenue -				
Voted	140,82,16,000	1,31,51,38,161	9,30,77,839	..
43. Nutrition				
Revenue -				
Voted	12,87,25,000	8,45,09,387	4,42,15,613	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			-----	-----
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
44. Relief on account of Natural Calamities				
Revenue -				
Voted	129,44,00,000	72,59,53,170	56,84,46,830	..
45. Secretariat - Social Services				
Revenue -				
Voted	12,16,60,000	10,26,22,874	1,90,37,126	..
46. Other Social Services				
Revenue -				
Voted	35,11,82,000	27,66,56,453	7,45,25,547	..
Capital -				
Voted	4,55,20,000	1,74,38,077	2,80,81,923	..
47. Crop Husbandry				
Revenue -				
Voted	87,08,47,000	75,59,41,148	11,49,05,852	..
Charged	8,500	8,500	..	..
Capital -				
Voted	1,41,10,000	7,69,977	1,33,40,023	..
48. Soil and Water Conservation				
Revenue -				
Voted	20,67,40,000	12,45,92,241	8,21,47,759	..
Capital -				
Voted	5,00,000	..	5,00,000	..
49. Animal Husbandry				
Revenue -				
Voted	62,01,43,000	53,76,27,267	8,25,15,733	..
Capital -				
Voted	2,82,00,000	1,73,88,611	1,08,11,389	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)		
	Rs.	Rs.	Rs.	Rs.
50. Dairy Development				
Revenue -				
Voted	93,11,48,000	93,51,61,058	..	40,13,058
Charged	2,70,000	..	2,70,000	..
Capital -				
Voted	1,42,12,000	45,92,766	96,19,234	..
51. Fisheries				
Revenue -				
Voted	30,21,71,000	26,37,38,950	3,84,32,050	..
Capital -				
Voted	8,34,00,000	9,82,53,000	..	1,48,53,000
52. Forestry and Wild Life				
Revenue -				
Voted	88,54,90,000	78,04,07,480	10,50,82,520	..
Charged	63,50,000	25,36,752	38,13,248	..
Capital -				
Voted	20,00,000	5,00,000	15,00,000	..
53. Plantation				
Capital -				
Voted	2,10,00,000	1,95,00,000	15,00,000	..
54. Food, Storage and Warehousing				
Revenue -				
Voted	47,07,33,000	40,11,48,732	6,95,84,268	..
Charged	4,65,300	4,65,300	..	..
Capital -				
Voted	27,00,00,000	3,97,71,465	23,02,28,535	..
Charged	50,000	..	50,000	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
55. Agricultural Research and Education				
Revenue -				
Voted	33,76,24,000	26,69,89,682	7,06,34,318	..
Capital -				
Voted	6,50,000	..	6,50,000	..
57. Co-operation				
Revenue -				
Voted	22,82,07,000	18,84,41,525	3,97,65,475	..
Capital -				
Voted	11,54,54,000	8,55,62,885	2,98,91,115	..
58. Other Agricultural Programmes				
Revenue -				
Voted	12,02,55,000	3,16,47,168	8,86,07,832	..
Capital -				
Voted	40,00,000	48,123	39,51,877	..
59. Special Programmes for Rural Development				
Revenue -				
Voted	48,38,87,000	25,25,19,210	23,13,67,790	..
60. Rural Employment				
Revenue -				
Voted	468,90,33,000	391,85,07,379	77,05,25,621	..
61. Land Reforms				
Revenue -				
Voted	19,11,13,000	12,12,27,793	6,98,85,207	..
62. Other Rural Development Programmes (Panchayati Raj)				
Revenue -				
Voted	110,62,52,000	90,22,70,313	20,39,81,687	..
Charged	2,000	..	2,000	..
Capital -				
Voted	1,00,000	..	1,00,000	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
63. Other Rural Development Programmes - (Community Development)				
Revenue -				
Voted	52,71,55,000	45,45,86,296	7,25,68,704	..
Capital -				
Voted	85,00,000	19,63,780	65,36,220	..
64. Hill Areas				
Revenue -				
Voted	91,80,46,000	69,72,09,771	22,08,36,229	..
Capital -				
Voted	2,96,00,000	2,81,00,000	15,00,000	..
65. Other Special Area Programmes				
Revenue -				
Voted	47,55,76,000	34,99,62,295	12,56,13,705	..
Capital -				
Voted	29,37,62,000	16,88,64,373	12,48,97,627	..
66. Major and Medium Irrigation				
Revenue -				
Voted	74,33,24,000	87,76,86,064	..	13,43,62,064
Capital -				
Voted	247,12,75,000	134,44,46,861	112,68,28,139	..
Charged	15,08,006	15,08,006	.	..
67. Minor Irrigation and Command Area Development				
Revenue -				
Voted	112,56,45,000	113,95,13,666	..	1,38,68,666
Capital -				
Voted	9,44,90,000	16,12,21,264	..	6,67,31,264
Charged	48,864	48,864	..	..
68. Flood Control and Drainage				
Revenue -				
Voted	44,28,95,000	48,96,80,830	..	4,67,85,830
Charged	1,00,000	.	1,00,000	..
Capital -				
Voted	46,10,00,000	47,42,72,927	..	1,32,72,927
Charged	97,078	97,078	..	..

Summary of Appropriation Accounts - Contd.

	Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
				Saving	Excess
				(4)	(5)
	(1)	(2)	(3)		
		Rs.	Rs.	Rs.	Rs.
69.	Power Revenue - Voted	362,00,00,000	81,71,00,000	280,29,00,000	..
	Capital - Voted	951,45,95,000	894,60,03,842	56,85,91,158	..
72.	Non-Conventional Sources of Energy Revenue - Voted	97,00,000	50,91,800	46,08,200	..
73.	Village and Small Industries (Excluding Public Undertakings) Revenue - Voted	78,63,35,000	67,45,33,242	11,18,01,758	..
	Capital - Voted	21,79,26,000	11,36,10,393	10,43,15,607	..
74.	Industries (Closed and Sick Industries) Revenue - Voted	8,62,40,000	29,57,530	8,32,82,470	..
	Capital - Voted	39,31,00,000	31,75,36,435	7,55,63,565	..
	Charged	30,50,000	25,41,550	5,08,450	..
75.	Industries (Excluding Public Undertakings and Closed & Sick Industries) Revenue - Voted	35,79,89,000	36,07,37,854	..	27,48,854
	Charged	1,80,11,000	..	1,80,11,000	..
76.	Non-Ferrous Mining and Metallurgical Industries Revenue - Voted	2,00,80,000	1,61,80,525	38,99,475	..
77.	Ports and Lighthouses Revenue - Voted	1,34,00,000	1,03,59,840	30,40,160	..
78.	Civil Aviation Revenue - Voted	36,10,000	17,21,617	18,88,383	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
79. Roads and Bridges				
Revenue -				
Voted	93,00,21,000	1,45,17,73,732	..	52,17,52,732
Charged	15,08,491	15,08,491	..	..
Capital -				
Voted	115,52,65,000	1,40,50,55,903	..	24,97,90,903
Charged	25,73,800	25,73,800	..	..
80. Road Transport				
Revenue -				
Voted	111,12,45,000	105,61,59,821	5,50,85,179	..
Capital -				
Voted	38,57,00,000	32,02,31,666	6,54,68,334	..
81. Other Transport Services				
Capital -				
Voted	23,00,00,000	3,50,00,000	19,50,00,000	..
82. Other Scientific Research				
Revenue -				
Voted	4,55,000	3,56,432	98,568	..
83. Secretariat - Economic Services				
Revenue -				
Voted	20,20,26,000	17,29,37,415	2,90,88,585	..
84. Tourism				
Revenue -				
Voted	5,20,01,000	2,88,41,925	2,31,59,075	..
Capital -				
Voted	10,00,000	10,00,000	..	..
85. Census, Survey and Statistics				
Revenue -				
Voted	5,79,70,000	4,30,23,665	1,49,46,335	..
Charged	1,46,850	..	1,46,850	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
86. Civil Supplies Revenue - Voted	3,57,21,000	2,52,48,751	1,04,72,249	..
87. Investment in General Financial and Trading Institutions Capital - Voted	4,55,33,000	4,27,82,800	27,50,200	..
88. Other General Economic Services Revenue - Voted	4,00,90,000	3,15,93,304	84,96,696	..
Charged	23,80,268	23,80,268	..	..
89. Water Supply & Sanitation (Prevention of Air and Water Pollution) Revenue - Voted	5,06,00,000	3,84,88,562	1,21,11,438	..
90. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) Revenue - Voted	212,96,80,000	179,83,18,394	33,13,61,606	..
Charged	8,44,000	..	8,44,000	..
92. Industries (Public Undertakings) Capital - Voted	33,23,97,000	42,77,23,793	..	9,53,26,793
93. Petro-Chemical Fertiliser and Consumer Industries Capital - Voted	94,22,20,000	28,35,41,605	65,86,78,395	..
94. Telecommunication and Electronic Industries Capital - Voted	14,00,00,000	12,31,95,000	1,68,05,000	..
95. Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	24,12,30,000	21,22,98,360	2,89,31,640	..
Charged	3,50,000	3,50,000	..	..

Summary of Appropriation Accounts - Contd.

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
			(4)	(5)
(1)	(2)	(3)		
	Rs.	Rs.	Rs.	Rs.
96. Other Industries and Minerals (Excluding Closed and Sick Industries) Capital - Voted	11,70,00,000	8,51,60,000	3,18,40,000	..
97. Industries and Minerals (Excluding Public Undertakings and Closed & Sick Industries) Capital - Voted	1,49,50,000	..	1,49,50,000	..
98. Public Debt Capital - Charged	1544,96,69,000	1757,45,67,578	..	212,48,98,578
99. Loans and Advances Capital - Voted	57,00,00,000	39,62,07,558	17,37,92,442	..
Total - Voted - Revenue Capital	8222,21,30,000 2050,62,66,000	7130,20,21,790 1644,90,61,542	1239,30,22,357 449,71,79,345	147,29,14,147 43,99,74,887
Total : Voted	10272,83,96,000	8775,10,83,332	1689,02,01,702	191,28,89,034
Charged - Revenue Capital	1679,15,09,789 1546,51,28,210	1635,38,47,209 1758,82,98,337	43,76,62,580 17,28,451	.. 212,48,98,578
Total : Charged	3225,66,37,999	3394,21,45,546	43,93,91,031	212,48,98,578
Grand Total :	13,498,50,33,999	12,169,32,28,878	1,732,95,92,733	403,77,87,612

Summary of Appropriation Accounts – Contd.

EXCESS OVER THE FOLLOWING GRANTS/APPROPRIATIONS REQUIRES REGULARISATION

Number and Name of the grant/appropriation			Section
1. State Legislature	..	..	Revenue (Voted)
16. Interest Payments	..	..	Revenue (Voted)
25. Public Works	..	..	Revenue (Voted)
29. Miscellaneous General Services	..	..	Revenue (Voted)
34. Family Welfare	..	..	Revenue (Voted)
50. Dairy Development	..	..	Revenue (Voted)
51. Fisheries	..	..	Capital (Voted)
66. Major and Medium Irrigation	..	..	Revenue (Voted)
67. Minor Irrigation and Command Area Development	..	..	Revenue (Voted) & Capital (Voted)
68. Flood Control and Drainage	..	..	Revenue (Voted) & Capital (Voted)
75. Industries (Excluding Public Undertakings and Closed and Sick Industries)	..	..	Revenue (Voted)
79. Roads and Bridges	..	..	Revenue (Voted) & Capital (Voted)
92. Industries (Public Undertakings)	..	..	Capital (Voted)
98. Public Debt	..	..	Capital (Charged)

Summary of Appropriation Accounts -- Contd.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 46,46,172 spent out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below :-

Grant No.	Major Head of Account	Amount of advances drawn from the Contingency Fund but remained unrecouped till the close of the year (March, 1996)
		Rs.
5.	2015 - Elections	3,96,180
44.	2245 - Relief of account of Natural Calamities	5,32,500
50.	2404 - Dairy Development	3,36,663
66.	4701 - Capital Outlay on Major and Medium Irrigation	26,91,962 (Originally Rs. 41,99,968 were drawn out of which Rs. 15,08,006 were recouped)
68.	4711 - Capital Outlay on Flood Control Projects	4,09,809
74.	2852 - Industries (C & S.I)	95,951
79.	5054 - Capital Outlay on Roads and Bridges	1,83,107
	Total ::	Rs. 46,46,172

Summary of Appropriation Accounts -- *Concl.*

As the voted grants and charged appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The reconciliation of total expenditure according to Appropriation Accounts for the year 1995-96 and the Finance Accounts for that year is shown below :

	Revenue		Capital	
	Voted Rs.	<i>Charged</i> Rs.	Voted Rs.	<i>Charged</i> Rs.
Total expenditure according to the Appropriation Accounts	7130,20,21,790	<i>1635,38,47,209</i>	1644,90,61,542	<i>1758,82,98,337</i>
Deduct - Recoveries shown in Appendix	139,21,58,339	<i>10,50,540</i>	99,38,09,439	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	6990,98,63,451	<i>1635,27,96,669</i>	1545,52,52,103	<i>1758,82,98,337</i>

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirement of Articles 149 and 151 of the Constitution of India and Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my report on the accounts of the Government of West Bengal for the year 1995-96.

V. K. Shunglu .

New Delhi,
The **5 MAR 1997**

(V. K. SHUNGLU)
Comptroller and Auditor General of India

Grant No. 1 - State Legislature

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
REVENUE -			
Major Head : 2011 - Parliament/State/Union Territory Legislatures -			
Voted -			
	Rs.		
Original	5,88,88,000	5,98,85,000	6,00,71,930
Supplementary	9,97,000			+ 1,86,930
Amount surrendered during the year	..	...	Nil
Charged -			
Original	5,17,000	8,75,000	8,73,446
Supplementary	3,58,000			- 1,554
Amount surrendered during the year			Nil

Notes and Comments –

Voted grant-

(i) Expenditure exceeded the grant by Rs. 1,86,930 , the excess requires regularisation.

(ii) In view of the excess of Rs. 1 87 lakhs in the grant, supplementary provision of Rs 9 97 lakhs obtained in March, 1996 proved inadequate

(iii) Excess occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2011 - Parliament/State/Union territory Legislatures -			
02 - State/Union Territory Legislatures -			
Non-Plan			
101- Legislative Assembly -			
01- Legislative Assembly			
O	2,31 34	2,41.31	2,69 22
S	9.97			+ 27.91

Augmentation of fund through supplementary provision was stated to be required for larger establishment charges

Reasons for final excess have not been intimated (September, 1996)

Grant No. 1 - Concl'd

(iv) Excess mentioned above was partly off set by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2011 - Parliament/State/Union Territory Legislatures - 02 - State/Union Territory Legislatures - Non-Plan			
103 - Legislative Secretariat -			
01 - Assembly Secretariat	3,54.73	3,28 59	- 26 14

Reasons for saving have not been intimated (September, 1996)

Charged appropriation

(i) No portion of saving was surrendered during the year

Appropriation No. 2 - Governor (*All charged*)

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2012 - President/Vice-President/ Governor/Administrator of Union Territories -			
	Rs		
<i>Original</i>	1,30,81,000		
<i>Supplementary</i>	13,01,000		
	1,43,82,000	1,15,53,547	- 28,28,453
<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

Notes and Comments -

- (i) In view of overall saving of Rs.28.28 lakhs in the appropriation , supplementary provision of Rs.13 01 lakhs obtained in March, 1996 proved excessive.
- (ii) No portion of the saving of Rs.28.28 lakhs was surrendered during the year by the department.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2012 - Parliament/Vice -President/ Governor/Administrator of Union Territories -			
03 - Governor/Administrator of Union Territories - Non -Plan			
090 - Secretariat			
<i>O</i>	44.67		
<i>S</i>	2.26		
	46.93	40.83	- 6 10
103 - Household Establishment- Non - Plan			
01 - Governor's (Household) Secretariat			
<i>O</i>	50.88		
<i>S</i>	3.67		
	54.55	46.17	- 8.38

Augmentation of funds by obtaining supplementary provision in both the cases was stated to be required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1996).

Grant no 3 - Council of ministers (All Voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2013 - Council of Ministers				
Original	Rs. 1,68,90,000	1,71,85,000	1,57,25,114	- 14,59,886
Supplementary	2,95,000			

Amount surrendered during the year Nil

Notes and Comments -

- (i) No portion of saving of Rs.14.60 lakhs in the grant was surrendered by the department during the year.
- (ii) In view of overall saving of Rs.14.60 lakhs, supplementary provision of Rs.2.95 lakhs obtained in March, 1996 proved unnecessary.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2013 - Council of Ministers -			
Non -Plan			
104 - Entertainment and Hospitality Expenses	75.00	22.36	- 52.64
800 - Other Expenditure - Non - Plan		,	
13 - Office expenses			
51 - Motor Vehicles			
14 - Rent,rates and Taxes	30.00	14.91	- 15.09
50 - Other charges			

Reasons for saving in the above cases have not been intimated (September, 1996).

- (iv) Saving mentioned above was partly counter-balanced by excess mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2013 - Council of Ministers -			
Non-Plan			
108 - Tour Expenses			
O	43.00	1,02.67	+ 57.67
S	2.00		
	45.00		

Supplementary provision was stated to be required for meeting larger establishment charges.

Reasons for final excess have not been intimated (September, 1996)

Grant No. 4 - Administration of Justice

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2014 - Administration of Justice -			
Voted -			
Original	43,17,04,000	47,21,50,000	40,15,38,435
Supplementary	4,04,46,000		
Amount surrendered during the year (March, 1996)			
	..	..	2,92,12,350
Charged -			
Original	10,89,41,000	13,04,50,000	11,63,53,147
Supplementary	2,15,09,000		
Amount surrendered during the year (March, 1996)			
	..	..	25,85,499

Notes and Comments -

Voted Grant -

- (i) In view of overall saving of Rs. 7,06.12 lakhs in the grant supplementary provision of Rs. 4,04.46 lakhs obtained in March 1996 proved unnecessary.
- (ii) Out of overall the saving of Rs. 7,06.12 lakhs in the grant an amount of Rs. 2,92.12 lakhs only was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2014 - Administration of Justice -			
105 - Civil and Session Courts -			
Non-Plan			
02. Process Serving Establishment			
O	1,28.41	4.55	- 1,23.46
S	0.40		
05. Judicial Magistrate's Courts -			
O	5,15.48	1,51.83	- 3,63.05
S	0.60		
107 - Presidency Magistrates' Courts -			
Non-Plan			
01. Presidency Magistrates			
O	1,26.09	83.32	- 42.21
R -	0.56		

Anticipated saving in the above cases was stated to be due to mainly for economic obstructions imposed by the Finance Department. Reasons for final saving have not been intimated (September, 1996).

114 - Legal Advisers and Counsels --
Non-Plan

Grant No. 4 - Contd

03. Government Pleader and Public Prosecutors etc

O	3,71.59		3,80.44	2,11.75	- 1,68.69
R	8.85				

116 - State Administrative Tribunal --

State Plan (Annual Plan and Eighth Plan)

01. State Administrative Tribunal	53.00	4.34	- 48.66
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Reasons for anticipated excess in the first case and final saving in both the cases have not been intimated (September, 1996).

(iv) Saving mentioned above was partly counter balanced by excess as under : --

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
------	-------------	--	----------

2014 - Administration of Justice -

105 - Civil and Session Courts -

Non-Plan

01. Civil and Sessions Courts

O	21,94.22		22,13.65	26,48.49	+ 4,34.84
S	3,03.00				
R -	2,83.57				

Augmentation of fund by obtaining supplementary provision in March, 1996 was made for meeting establishment charges.

Anticipated saving was stated to be mainly due to imposition of economic obstructions by the Finance Department. Reasons for final excess have not been intimated (September, 1996).

114 - Legal Advisers and Counsels --

Non Plan

01. Advocate - General, Standing Counsel and Solicitors, etc.

O	9.28		9.23	66.03	+ 56.80
R -	0.05				

Anticipated saving was stated to be mainly due to imposition of economic obstructions by the Finance Department. Reasons for final excess have not been intimated (September, 1996).

Charged Appropriation --

(i) In view of overall saving of Rs. 1,40.97 lakhs in the appropriation supplementary provision of Rs. 2,15.09 lakhs obtained in March, 1996 proved excessive.

Grant No. 4 - Concl'd

(ii) Out of final saving of Rs 1,40 97 lakhs in the appropriation amount of Rs 25 85 lakhs was surrendered during the year by the Department

(iii) Saving occurred mainly under --

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2014 - Administration of Justice -			
102 - High Court -			
Non-Plan			
01 - Judges			
O	1,76 26]		
S	6 80]	1,66 49	- 30 93
R -	16 57]		
03 - Appellate side			
O	5,83 61]		
S	1,97 48]	7,71 80	- 65 78
R -	9 29]		

Augmentation of fund by obtaining supplementary provision in March, 1996 was made for meeting establishment charges. Anticipated saving was stated to be due to non-filling up of some of the vacant posts of the Hon'ble Judges and non-submission of bills within the scheduled time. Reasons for final saving have not been intimated (September, 1996).

113 - Sheriffs and Reporters --
Non-Plan

02 Reporters --

O	4 29]		
S	1 01]	5 30	- 5 30

800 - Other Expenditure --
Non-Plan

04 - Lump provision for interim Relief

O]]		
S	9 80]	9 80	- 9 80

Augmentation and creation of fund in the first and second cases respectively by supplementary provision in March, 1996 were required for meeting establishment charges. Reasons for non-utilisation of entire provisions in both the cases have not been intimated (September, 1996).

Grant No. 5 - Elections

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2015 - Elections-			
Voted -			
Rs.			
Original	55,43,81,000		
Supplementary	14,97,84,000		
Amount surrendered during the year	..	..	Nil
Charged -			
Original	4,000		
Supplementary	1,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments -
Voted grant -

- (i) No Portion of the saving of Rs. 12,60.02 lakhs was surrendered by the department during the year.
- (ii) In view of overall saving of Rs. 12,60.02 lakhs in the grant supplementary provision of Rs. 14,97.84 lakhs obtained in March, 1996 proved excessive.
- (iii) Saving occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2015 - Elections -			
103 - Preparation and Printing of Electoral Rolls -			
(i) Preparation and printing of electoral Rolls --			
01 - Parliamentary Constituencies	9,00.00	7,42.42	- 1,57.58
02 - Assembly constituencies			
Reasons for saving have not been intimated (September, 1996).			
(ii) Issue of Photo Identity Cards to voters			
O	40,50.00		
S	14,97.84	55,47.84	41,82.93
			- 13,64.91

Augmentation of fund by obtaining supplementary provision in March, 1996 was stated to be required for meeting increased expenditure on account of issue of Photo Identity Cards.

Reasons for final saving have not been intimated (September, 1996).

Grant No. 5 - Concl'd

(iv) Saving mentioned above was partly counter balanced by excess mainly under-

Head	Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2015 - Elections -			
104 Charge for conduct of Elections for Lok Sabha and Legislative Assemblies when held simultaneously	1,00 00	3,40 64	+ 2,40 64
105 - Charges for conduct of Election to Parliament	85 00	1,25 59	+ 40 59

Reasons for excess in both the cases have not been intimated (September, 1996)

Charged Appropriation --

(i) No Portion of saving of Rs 0 05 lakhs was surrendered during the year

(ii) In view of Non-utilisation of the entire provision, supplementary appropriation of Rs 0 01 lakhs obtained in March, 1996 proved unjustified

Grant No. 6 - Collection of Taxes on Income and Expenditure

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2020 - Collection of Taxes on Income and Expenditure -				
Voted -				
Original	Rs. 3,37,58,000	} 3,37,58,000	3,11,03,789	- 26,54,211
Supplementary	...			
Amount surrendered during the year(March, 1996)	..	..	10,58,797
Charged -				
Original	2,000	} 2,000	-	2,000
Supplementary				
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) Out of ultimate saving of Rs. 26.54 lakhs in the grant, only Rs. 10.59 lakhs were surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2020 - Collection of Taxes on Income and Expenditure -			
104 - Collection Charges -			
Agriculture Income Tax -			
Non - Plan			
1. Agriculture Income Tax	} 1,06.01	1,03.21	- 2.80
O 1,16.60			
R - 10.59			

Reasons for anticipated saving as well as final one have not been intimated (September, 1996).

105(1)- Collection Charges -			
Collection Charges on Professions, Trade, Callings and Employment -			
Non - Plan			
1. Collection Charges on Professions, Trade Callings and Employment	2,20.98	2,07.83	- 13.15

Reasons for saving have not been intimated (September, 1996).

Grant No. 7 - Land Revenue

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
REVENUE -			
Major Head : 2029 - Land Revenue -			
Voted -			
Original	Rs. 122,02,22,000	} 138,33,67,000	119,37,03,929
Supplementary	16,31,45,000		
Amount surrendered during the year(March, 1996)			66,54,310
Charged -			
Original	1,00,000	} 1,00,000	- 1,00,000
Supplementary			
Amount surrendered during the year			Nil

CAPITAL -
Major Head : 5475 - Capital Outlay on Other General Economic Services -

Voted -			
Original	40,30,000	} 53,30,000	27,85,001
Supplementary	13,00,000		
Amount surrendered during the year			Nil

Notes and Comments -
Revenue (Voted) -

(i) In view of overall saving of Rs. 18,96.63 lakhs in the grant, supplementary provision of Rs. 16,31.45 lakhs obtained in March, 1996 proved unnecessary.

(ii) Out of total saving of Rs 18,96 63 lakhs in the grant, a negligible amount of Rs 66.54 lakhs only was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2029 - Land Revenue -			
001 - Direction and Administration -			
Non - Plan			
General Establishment -			

Grant No. 7 - Contd.

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(a)	Land Acquisition Establishment -				
01 (i)	Excluding Damodar Valley Corporation				
	O	9,84.00	] 9,50.28	6,89.87	- 2,60.41
	S	41.80			
	R	- 75.52			
(b)	Certificate Establishment				
	O	1,89.00	] 2,68.50	1,89.84	- 78.66
	S	79.50			

Augmentation of fund by supplementary provision obtained in March, 1996 in the above cases was required for meeting larger establishment charges. Reasons for anticipated saving in the first and final saving in both the cases have not been intimated (September, 1996).

101 - Collection Charges -

	Non - Plan				
01	Establishment and Other Charges		14.63.50	8.78.66	- 5,84.84

Reasons for saving have not been intimated (September, 1996).

102 - Survey and Settlement Operations -

	Non - Plan				
03.	Settlement Operation in connection with Estates Acquisition and Land Reforms Schemes				
	O	83,92.30	] 97,53.75	91,82.82	- 5,70.93
	S	13,61.45			

State Plan (Annual Plan and Eighth Plan)

0600.	Strengthening of Revenue Administration and updating of Land Records Modernisation of Survey Works		2,00.00	1,11.28	- 88.72
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Centrally Sponsored (New Schemes)

	Strengthening of Revenue Administration updating of Land Records		2,00.00	1,08.58	- 91.42
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105 - Management of Ex-Zamindari Estates - Temporary Establishment and Other Charges of Payment of Compensation -

Grant No. 7 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 Non - Plan Final Compensation	4,18.80	3,16.39	- 1,02.41

Augmentation of fund by supplementary provision obtained in March, 1996 in the first case was required for meeting larger establishment charges. Reasons for saving in all the above cases have not been intimated (September, 1996)

800 - Other Expenditure -
Non - Plan

0480 - Lump provision for Interim Relief

O	...	}	1,09.80	..	- 1,09.80
S	1,09.80				

Creation of fund by supplementary provision in March, 1996 was stated to be required for meeting larger establishment charges. Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).

(iv) Saving mentioned in (iii) was partly counter-balanced by excess as under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +		
2029 - Land Revenue -					
001 - Direction and Administration -					
Non - Plan					
General Establishment -					
(a) Land Acquisition Establishment -					
02(ii) Damodar Valley Corporation					
O	37.40	}	59.28	2,54.27	+ 1,94.99
S	12.90				
R	8.98				

Augmentation of fund by supplementary provision obtained in March, 1996 was required for meeting larger establishment charges. Reasons for anticipated excess as well as for final one have not been intimated (September, 1996).

Charged Appropriation -

(i) Entire provision of Rs. 1.00 lakh remained unsurrendered and unutilised by the department during the year.

Capital -

(i) In view of overall saving of Rs. 25.45 lakhs in the grant, supplementary provision of Rs. 13.00 lakhs obtained in March, 1996 proved unnecessary.

(ii) No portion of the saving of Rs. 25.45 lakhs in the grant was surrendered during the year by the department.

Grant No. 8 -Stamps and Registration (All Voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2030 - Stamps and Registration-			
Original	24,56,60,000	} 17,97.50,760	- 6,59,09,240
Supplementary	..		
Amount surrendered during the year	...			Nil

Notes and Comments -

(i) No portion of saving of Rs. 6,59.09 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of Rs.)	Saving -
2030 - Stamps and Registration -			
01 - Stamps - Judicial - Non-Plan			
102 - Expenses on Sale of Stamps -			
40 - Expenses on Sale of Stamps	1,00.00	59.73	-- 40.27
02 - Stamps - non-judicial - Non-Plan.			
101 - Cost of Stamps -			
30 - Cost of Stamps	2,10.00	1,26.29	-- 83.71
03 - Registration - Non-Plan			
001 - Direction and Administration -			
02 - District Charges	20,60.00	15,40.72	- 5,19.28

Reasons for saving in the above cases have not been intimated (September, 1996).

**Grant No. 9 -Collection of Other Taxes on Property and
Capital Transactions (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2035 - Collection of Other Taxes on Property and Capital Transactions -			
	Rs.		
Original	22,80,000		
Supplementary	20,000		
		23,00,000	17,38,391
			- 5,61,609
Amount surrendered during the year		...	Nil

Notes and Comments -

- (i) No portion of the saving of Rs. 5.62 lakhs was surrendered by the department during the year .
- (ii) In view of overall saving of Rs. 5.62 lakhs in the grant, supplementary provision of Rs. 0.20 lakh obtained in March, 1996 proved unjustified.

Grant No. 10 - State Excise (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2039 - State Excise -			
Original	19,97,00,000	} 20,21,90,000	15,45,30,445
Supplementary	24,90,000		
Amount surrendered during the year(March. 1996)			91,16,700

Notes and Comments -

(i) In view of overall saving of Rs. 4,76.60 lakhs in the grant, supplementary provision of Rs. 24.90 lakhs obtained in March, 1996 proved fully unjustified

(ii) Out of overall saving of Rs. 4,76.60 lakhs in the grant, an amount of Rs. 91.17 lakhs only was surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2039 - State Excise -			
001 - Direction and Administration -			
Non - Plan			
1. Superintendence -			
O	7.90.00	} 7,81.38	7,74.24
S	4.50		
R	- 13.12		
			- 7.14

Augmentation of fund by obtaining supplementary grant in March, 1996 was made for meeting larger establishment charges. Reasons for anticipated saving as well as the substantial saving was stated to be due to proper economisation of expenditure adopted by the Govt. on non-salary items of expenditure

2. District Charges			
O	11,70.00	} 10,93.50	7,35.84
R	- 76.50		
			- 3,57.66

Reduction in provision through reappropriation was stated to be due to numbers of vacant non-P.S.C. posts which could not be filled up for ban imposed by the State Government. Reasons for final saving have not been intimated (September, 1996).

Grant No. 11 - Sales Tax

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
REVENUE -			
Major Head : 2040 - Sales Tax -			
Voted -			
Original	Rs 32,44,66,000	31,78,77,447	- 99,77,553
Supplementary	33,89,000		
Amount surrendered during the year			Nil
Charged -			
Original		9,502	
Supplementary	9,502		
Amount surrendered during the year			Nil

Notes and Comments -

(i) No portion of the saving of Rs 99 78 lakhs in the grant was surrendered during the year

(ii) In view of overall saving of Rs 99 78 lakhs in the grant, supplementary provision of Rs 33 89 lakhs botained in March, 1996 proved unnecessary

Grant No. 12 - Taxes on Vehicles (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2041 - Taxes on Vehicles -			
Original	Rs. 4,83,00,000		
Supplementary	...]		
	4,83,00,000	4,09,18,832	- 73,81,168
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) No portion of the saving of Rs. 73.81 lakhs in the grant was surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2041 - Taxes on Vehicles -			
001 - Direction and Administration -			
Non - Plan			
1. Public Vehicles Department	2,94.35	2,42.37	- 51.98
101 - Collection Charges -			
Non - Plan			
1. Collection	1,77.30	1,60.28	- 17.02

Reasons for saving have not been intimated (September, 1996).

Grant No. 13 - Other Taxes and Duties on Commodities and Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs
REVENUE -			
Major Head : 2045 - Other Taxes and Duties on Commodities and Services -			
Original	Rs. 11,20,00,000	11,20,00,000	8,06,82,606
Supplementary	...		
Amount surrendered during the year			Nil

Notes and Comments -

(i) No portion of the saving of Rs. 3,13.17 lakhs in the grant was surrendered during the year

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2045 - Other Taxes and Duties on Commodities and Services -			
101. Collection Charges - Entertainment Tax -			
Non - Plan			
1. Entertainment Tax	53.95	15.59	- 38.36
103 - Collection Charges - Electricity Duty -			
Non - Plan			
1. Electric Inspector	55.35	42.22	- 13.13
4. Charges connected with the Administration of the Bengal Electricity Duty Act, 1935	79.55	41.87	- 37.68
104 - Collection Charges - Taxes on Goods and Passengers -			
Non -Plan			
1. Taxes on Entry of goods in Local Areas	83.90	71.05	- 12.85
2. Taxes on Entry of goods in Calcutta Metropolitan Areas	8,39.20	6,27.23	- 2,11.97

Reasons for saving in the above cases have not been intimated (September, 1996).

Grant No. 14 - Other Fiscal Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2047 - Other Fiscal Services -			
Original	Rs. 5,61,00,000	}	5,72,20,000
Supplementary	11,20,000		
Amount surrendered during the year	..	..	- 22,70,923
			Nil

Notes and Comments -

(i) No portion of the saving was surrendered during the year.

(ii) In view of final saving of Rs. 22.71 lakhs in the grant, supplementary provision of Rs. 11.20 lakhs obtained in March, 1996 proved unnecessary.

Grant No. 16 - Interest Payments

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2049 - Interest Payments --			
Voted	Rs.		
Original	27,00,000		
Supplementary	5,00,000		
	32,00,000	41,67,277	+ 9,67,277
Amount surrendered during the year	..	..	Nil
<i>Charged -</i>			
<i>Original</i>	16,53,61,84,000		
<i>Supplementary</i>	..		
	16,53,61,84,000	16,15,75,33,444	- 37,86,50,556
Amount surrendered during the year (March, 1996)	..	..	17,55,34,000

Notes and Comments -

Voted grant -

- (i) Expenditure exceeded the grant by Rs. 9,67,277; the excess requires regularisation.
- (ii) In view of excess of Rs. 9.67 lakhs in the grant, supplementary provision of Rs. 5.00 lakhs obtained in March, 1996 proved inadequate.

Charged Appropriation -

- (i) Out of overall saving Rs. 37,86.50 lakhs in the appropriation Rs. 17,55.34 lakhs only were surrendered during the year.
- (ii) Saving occurred under :-

Head	Total appropriations	Actual expenditure (In lakhs of rupees)	Saving -
2049 - Interest Payments -			
01 - Interest on Internal Debt -			
101 - Interest on Market Loans			
O	3,01,60.00		
R	- 34.00		
	3,01,26.00	2,93,91.16	- 7,34.84

Anticipated saving was due to lesser payment of interest. Reasons for final saving have not been intimated.

200 - Interest on Other Internal Debts -

- (i) Cash-Credit and Ways and Means Advances -

Grant No. 16 - Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
0145 - Interest on Cash-Credit advances from the State Bank of India				
<i>O</i>	50.00	] 10.00	26.11	+ 16.11
<i>R</i>	- 40.00			

Anticipated saving was due to lesser payment of interest; Reasons for final saving /excess have not been intimated (September, 1996).

**0245 - Interest on Ways and Means
advances from Reserve Bank of
India**

<i>O</i>	3,00.00] 3,40.00	2,46.78	- 93.22
<i>R</i>	40.00			

Anticipated excess was due to larger payments of interest on ways and Means advances from Reserve Bank of India.

(ii) Other items -

0345 - Interest on loans from Life Insurance Corporation of India	12,50.00	9,59.63	- 2,90.37
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Reasons for saving have not been intimated (September, 1996).

**0445 - Interest on loans from the General
Insurance Corporation of India**

<i>O</i>	5,50.00] 5,00.00	4,61.07	- 38.93
<i>R</i>	- 50.00			

Anticipated saving was attributed to lesser payment of interest to the General Insurance Corporation. Reasons for final saving have not been intimated (September, 1996).

**0845 - Interest on loans from National
Cooperative Development Corporation**

<i>O</i>	5,00.00] 4,00.00	4,54.04	+ 54.04
<i>R</i>	- 1,00.00			

Grant No. 16 - Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
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Anticipated saving was attributed to lesser payment of interest towards N.C.D.C. Reasons for final excess have not been intimated (September, 1996).

1645 - Interest on loans from Tribal

Cooperative Marketing Development
Federation of India Ltd.

<i>O</i>	8.00] .	1.00	.	- 1.00
<i>R</i>	- 7.00				

Anticipated saving was attributed to lesser payment of Interest. Reasons for non-utilisation of rest of the fund have not been intimated (September, 1996).

1745 - Interest on loans from Cooperative

Bank for Agriculture and Rural Development
under Scheme of Debt relief to farmers

<i>O</i>	90.00] .	1,00.00	..	- 1,00.00
<i>R</i>	10.00				

305 - Management of Debt -

**0145 - Expenditure connected with
the issue of new loan**

<i>O</i>	40.00] .	42.00	..	- 42.00
<i>R</i>	2.00				

Anticipated excess was in above cases due to larger payment of interest towards Cooperative Bank for Agriculture and Rural Developments and for expenditure connected with the issue of new loan and for management of Debt. Reasons for non-utilisation of fund have not been intimated. (September, 1996).

03 - Interest on Small Savings, Provident Funds, etc. -

104 - Interest on State Provident Funds -

0145 - Interest on General Provident Fund

<i>O</i>	1,23,00.00] .	1,14,00.00	1,09,77.34	- 4,22.66
<i>R</i>	- 9,00.00				

Grant No. 16 - Contd.

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
0445 - Interest on All India Service Provident Fund				
<i>O</i>	2,30 00	} 2,26.00	1,20.92	- 1,05.08
<i>R</i>	- 4.00			

Anticipated saving in the above cases was attributed to lesser payment of interest towards General Provident Fund and for interest towards All India Service Provident Fund respectively. Reasons for final saving have not been intimated (September, 1996).

0545 - Interest on Contributory Provident Fund				
		60 00	44.70	-15.30

Reasons for saving have not been intimated (September, 1996).

04 - Interest on Loans and Advances from Central Government -

103 - Interest on Loans for Centrally Sponsored Schemes --

0545 - Interest on Loans for Civil Supplies --

(ii) Loans for retail outlets in remote and tribal areas

<i>O</i>	5.57	} 3.89	...	- 3.89
<i>R</i>	- 1.68			

Anticipated saving was attributed to lesser payment of interest towards specific scheme. Reasons for non-utilisation of rest of the fund have not been intimated (September, 1996)

0645 - Interest on Loans and Village and Small Scale Industries --

(i) District Industries centre

<i>O</i>	11 02	} 5 98	5.98	...
<i>R</i>	- 5.04			

(iv) Loans for State participation in Share Capital of West Bengal Handloom and Powerloom Development Corporation

<i>O</i>	10.89	} 1.29	0.98	- 0.31
<i>R</i>	- 9.60			

Grant No. 16 - Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
0745 - Interest on loans for Roads of Inter-State Importance --			
(i) Loans for State Roads for economic or inter-state importance			
<i>O</i> 46.62	37.02	37.01	- 0.01
<i>R</i> - 9.60			
1445 - Interest on loans for Transportation --			
(i) Loans for construction of 4 terminals for ferry Services across Hooghly river.			
<i>O</i> 18.28	9.32	9.32	...
<i>R</i> - 8.96			
104 - Interest on loans for Non-Plan Schemes --			
0345 - Interest on loans for share of small savings Collections,			
<i>O</i> 8,04,15.43	7,97,11.17	7,97,11.15	- 0.02
<i>R</i> - 7,04.26			
0445 - Interest on Loans for modernisation of Police Force			
<i>O</i> 51.93	45.65	45.64	- 0.01
<i>R</i> - 6.28			
3545 - Interest on loans for Roads and Bridges -			
(i) Loans for construction of Second Bridge over Hooghly river including Kona Express Way			
<i>O</i> 21,62.63	19,79.62	19,79.62	...
<i>R</i> - 1,83.01			
<p>Anticipated saving in all the aforesaid cases was due to lesser payment of interest due on specific schemes. Reasons for final saving have not been intimated (September, 1996).</p>			
60 - Interest on Other Obligations --			
101 - Interest on Deposits --			
0245 - Interest on Provident Fund Deposits			
<i>O</i> 56.00.00	52,00.00	49,14.68	- 2,85.32
<i>R</i> - 4,00.00			

Grant No. 16 - Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
Anticipated saving was attributed to lesser payments of interest due on interest on Provident Fund Deposits. Reasons for final saving have not been intimated (September, 1996).			
0445 - Interest on Deposits of Cooperations	30.00	...	- 30.00

Reasons for non-utilisation of fund have not been intimated (September, 1996).
(iii) Saving mentioned above was partly counter-balanced by excess under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
2049 - Interest Payments -			
200 - Interest on Other Internal Debts -			
(ii) Other items --			
1545 - Interest on Loans from National Bank of Agriculture and Rural Development			
O	50.00	} 34.00	94.59 + 60.59
R	- 16.00		

Anticipated saving was attributed to lesser payment of interest towards National Bank of Agriculture and Rural Development. Reasons for final excess have not been intimated (September, 1996).

305 - Management of Debt --			
0245 - Management of Debt --			
O	55.00	} 76.00	75.80 - 0.20 .
R	21.00		

Anticipated excess was due to larger payment of interest for expenditure connected with Management of Debt. Reasons for final saving have not been intimated (September, 1996).

04 - Interest on Loans & Advances from Central Government --
101 - Interest on Loans for State/Union Territory Plan Schemes --

0145 - Interest on Block Loans			
O	1,90,48.82	} 1,96,07.44	1,96,07.43 - 0.01
R	5,58.62		

Anticipated excess was attributed to larger payment of interest on Block Loans. Reasons for final saving have not been intimated (September, 1996).

103 - Interest on loans for Centrally Sponsored Schemes -

Grant No. 16 - Concl'd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
0445 - Interest on loans for Transmission scheme			
(i) Loans for Inter-State Transmission Scheme --			
<i>O</i>	2,57.77	2,93.76	2,92.04
<i>R</i>	35.99		
			- 1.72

Anticipated excess was due to larger payment of interest towards the specific scheme. Reasons for final saving have not been intimated (September, 1996).

**1045 - Interest on loans for Minor Irrigation,
Soil Conservation and Area Development -**

(iv) National Watershed Development Project for rainfall Areas (NWDPR).			
<i>O</i>	28.41	35.61	35.61
<i>R</i>	7.20		
			...

Anticipated excess was attributed to larger payment of interest towards the specific scheme.

1245 - Interest on loans for Tribal Development -

(i) Loans for development of Oil Seeds and Oil of Trees and Forest Origin in the tribal areas			
<i>O</i>	8.03	16.53	21.06
<i>R</i>	8.50		
			+ 4.53

Anticipated excess was attributed to larger payment of interest towards the scheme. Reasons for final excess have not been intimated (September, 1996).

2745 - Interest on loans for Flood Control Project -

(i) Loans for emergent flood protection/anti- erosion works			
<i>O</i>	21.30	33.60	33.60
<i>R</i>	12.30		
			...

Anticipated excess was due to larger payment of interest towards the scheme.

701 - Miscellaneous --

0545 -Other items			
<i>O</i>	1,00.00	1,50.00	1,38.21
<i>R</i>	50.00		
			- 11.79

Anticipated excess was attributed to larger payment of interest for Miscellaneous Loans. Reasons for final saving have not been intimated (September, 1996)

Grant No. 17 - Public Service Commission (All charged)

Section and Major Head	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2051 - Public Service Commission -			
<i>Original</i>	<i>Rs</i> 2,69,86,000	2,78,85,000	2,65,56,057
<i>Supplementary</i>	8,99,000		
<i>Amount surrendered during the year</i>			<i>Nil</i>

Notes and Comments -

- (i) No portion of the saving of Rs. 13.29 lakhs was surrendered during the year.
- (ii) In view of the overall saving of Rs. 13.29 lakhs in the appropriation, supplementary provision of Rs. 8.99 lakhs obtained in March, 1996 proved unnecessary.
- (iii) Saving occurred under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2051 - Public Service Commission -			
102 - State Public Service Commission -			
Non - Plan			
<i>O</i>	2,69.86	2,76.95	2,65.56
<i>S</i>	7.09		
			- 11.39

Augmentation of fund by obtaining supplementary provision in March, 1996 was stated to be required for meeting higher cost of "Office Expenses". Reasons for final saving have not been intimated (September, 1996).

Grant No. 18 - Secretariat — General Services (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2052 - Secretariat - General Services -			
Original	Rs. 28,04,00,000	32,09,57,000	26,56,43,095
Supplementary	4,05,57,000			- 5,53,13,905
Amount surrendered during the year (March, 1996)		..	28,51,000

Notes and Comments -

- (i) Out of overall saving of Rs. 5,53.14 lakhs in the grant, an amount of Rs. 28.51 lakhs only was surrendered during the year.
- (ii) In view of final saving of Rs. 5,53.14 lakhs in the grant, supplementary provision of Rs. 4,05.57 lakhs obtained in March, 1996 proved unnecessary.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2052 - Secretariat - General Services -			
090 - Secretariat -			
Non-plan			
01. Home Department			
(excluding Transport and Passport			
Branches etc.)			
	6,00.85	5,72.82	- 28.03
Reasons for saving have not been intimated (September, 1996).			
3(c). Home (Pall - PSP)			
Department			
O	..	35.60	- 35.60
S	35.60		
Creation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for non-utilisation of the same have not been intimated (September, 1996).			
4. Finance Department			
(including Department of Excise)			
O	10,20.50	11,62.60	10,34.46
S	1,42.10			- 1,28.14
5. Finance Department —			
Data Processing Centre			
O	29.45	68.10	4.79
S	38.65			- 63.31

Grant No. 18 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
9. Department of Land and Land Reforms				
O	1,13.31			
S	98.49	2,11.80	1,04.81	- 1,06.99

In the above cases augmentation of funds by supplementary provisions were required for meeting larger establishment charges. Reasons for final saving have not been intimated (September, 1996).

12. Department of Food and Supplies	2,27.31	1,92.37	- 34.94
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Saving under salary head was stated to be due to non-filling up of some vacant posts and saving under the head rent, rates and taxes was attributed to some technical defects.

091 - Attached Offices —

 Non-Plan

3. Other Passport Establishments				
O	36.45			
R	- 22.43	14.02	12.75	- 1.27

Anticipated saving was stated to be due to non-filling up of some vacant posts. Reasons for final saving have not been intimated (September, 1996).

800 - Other Expenditure

 Non-Plan

1. Lump provision for Interim Relief				
O	..			
S	24.90	24.90	..	- 24.90

Creation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for non-utilisation of the same have not been intimated (September, 1996).

Grant No. 19 - District Administration (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2053 - District Administration -				
Original	Rs. 29,25,00,000	30,57,75,000	28,52,39,935	- 2,05,35,065
Supplementary	1,32,75,000			
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) No portion of the saving was surrendered during the year.
- (ii) In view of overall saving of Rs. 2,05.35 lakhs in the grant, supplementary provision of Rs. 1,32.75 lakhs obtained in March, 1996 proved unjustified.
- (iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
2053 - District Administration -				
093 - District Establishments -				
Non-plan				
01. General Establishment -				
O	20,06.00	20,39.20	19,90.65	- 48.55
S	33.20			
094 - Other Establishments -				
Non-Plan				
01. Sub-divisional Establishment				
O	8,54.00	9,07.55	7,99.71	- 1,07.84
S	53.55			
101 - Commissioners —				
Non-Plan				
01. General Establishment				
O	65.00	85.00	62.04	- 22.96
S	20.00			

Grant No. 19 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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In the above cases augmentation of funds by supplementary provisions were required for meeting larger establishment charges. Saving in the first case, and saving to the tune of Rs. 7.99 lakhs in the second case were attributed to non-filling up of some vacancies. Reasons for saving in the last case and that for the rest in the second one have not been intimated (September, 1996).

800 - Other Expenditure —

Non-Plan

1. Lump provision for Interim Relief

O	..		26.00	..	- 26.00
S	26.00				

Creation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for non-utilisation of the same have not been intimated (September, 1996).

Grant No. 20 - Treasury and Accounts Administration (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2054 - Treasury and Accounts Administration -			
Original	Rs. 21,65,45,000	} 22,60,83,000	20,65,28,074
Supplementary	95,38,000		
Amount surrendered during the year	...	...	Nil

Notes and Comments -

- (i) No portion of the saving was surrendered during the year.
- (ii) In view of overall saving of Rs.1,95.55 lakhs in the grant supplementary provision of Rs.95.38 lakhs obtained in March,1996 proved unnecessary.
- (iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2054 - Treasury and Accounts Administration -			
096 - Pay and Accounts Offices - Non-Plan			
01. Calcutta Pay and Accounts Office	} 3,38.40	2,74.92	- 63.48
O 3,20.40			
S 18.00			
097 - Treasury Establishment - Non-Plan			
05. Other Treasuries	} 15,68.00	15,22.14	- 45.86
O 15,52.00			
S 16.00			

In the above cases, augmentation of funds by supplementary provisions were required for meeting establishment charges. Reasons for saving have not been intimated (September, 1996).

State Plan (Annual plan and Eighth plan)

1. Installation of computers in Treasuries etc.	} 68.38	16.00	- 52.38
O 20.00			
S 48.38			

Augmentation of fund by supplementary provision was required for the purchase of machinery and equipment for computerisation of the Treasury Offices. Reasons for saving have not been intimated (September, 1996).

Grant No. 20 - Concl.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure -				
Non- Plan				
04 . Directorate of Pension, Provident Fund and Group Insurance				
O	63.05	76.05	48.72	- 27.33
S	13.00			

Augmentation of fund by supplementary provision was required for meeting establishment charges. Reasons for saving have not been intimated (September, 1996).

Grant No. 21 - Police

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2055 - Police -			
Voted -			
Original	527,73,00,000	537,42,50,000	522,34,67,645
Supplementary	9,69,50,000		
Amount surrendered during the year		..	..
Charged -			
Original	..	2,23,500	1,48,500
Supplementary	2,23,500		
Amount surrendered during the year		..	..

Notes and Comments -

Voted grant -

- (i) No portion of the huge saving of Rs 15,07.82 lakhs was surrendered by the department during the year.
- (ii) In view of the overall saving of Rs.15,07.82lakhs under the grant, supplementary provision of Rs.9,69.50 lakhs obtained in March,1996 proved unjustified
- (iii) Though the net saving in the grant did not exceed the approved 5% limit of the total grant, wide variations of saving/excess occurred in the following.cases.

(a) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2055 - Police -			
001 - Direction and Administration - Non-Plan			
01 - State Headquarters Police	8,70.38	6,99.32	- 1,71.06

Grant No. 21 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 - District Police	6,46.40	5,02.50	- 1,43.90
Reasons for saving in the above cases have not been intimated (September, 1996).			
003 - Education and Training Non - Plan			
01 - State Headquarters Police			
O	1,51.10		
S	9.10		
	1,60.20	1,08.54	- 51.66
101 - Criminal Investigation and Vigilance - Non-Plan			
01 - Criminal Investigation Department (excluding Forensic Science Laboratory)			
O	9,21.70		
S	16.38		
	9,38.08	8,46.77	- 91.31
Augmentation of funds by supplementary provision in the above cases were made for meeting larger establishment charges. Reasons for final saving in any of the cases have not been intimated (September, 1996).			
108 - State Head quarters Police Non- Plan			
01 - Calcutta Police	104,87.07	98,68.63	- 6,18.44
109 - District Police - Non- Plan			
02 - Extra Police Force appointed in connection with emergency	2,43.74	91.51	- 1,52.23
Reasons for saving in the above cases have not been intimated (September, 1996).			
111 - Railway Police - Non -Plan			
01 - Railway Police			
O	17,69.47		
S	24.93		
	17,94.40	15,52.00	- 2,42.40

Grant No. 21 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
112 -	Harbour Police- Non-plan			
01 -	Port Police			
	O	4,25.00	3,88.42	- 60.58
	S	24.00		
113 -	Welfare of Police personal Non-Plan			
02 -	Hospitals for District Police			
	O	2,38.20	1,30.39	- 1,27.81
	S	20.00		
115 -	Modernisation of Police Force. Non-Plan			
01 -	Scheme for Modernisation of Police Force			
	O	3,00.00	1,23.13	- 2,76.87
	S	100.00		
800 -	Other Expenditure Non-Plan			
02 -	Additional Police appointed for the performance of agency functions.			
	O	4,95.15	4,47.17	- 76.03
	S	28.05		
04 -	Additional Police for Enforcement Branch			
	O	8,60.92	7,48.97	- 1,21.15
	S	9.20		
05 -	Cost of Police Force, etc. employed for cordoning work			
	O	5,32.70	4,81.75	- 77.05
	S	26.10		

Augmentation of funds by supplementary provision in the above cases were made for larger establishment charges. Reasons for final saving in any of the cases have not been intimated. (September, 1996).

Grant No. 21 Contd.

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08 -	Lump Provision for Interim Relief				
	O	..			
	S	3,78.00	3,78.00	...	- 3,78.00
State Plan (Annual Plan and Eight Plan)					
07 -	Lump Provision for W.B.State Police Housing Corporation Ltd.		70.00	...	- 70.00
08 -	Motor Vehicles				
	O	...			
	S	95.00	95.00	...	- 95.00

Creation of funds by supplementary provision in the first and third cases were made for meeting larger establishment charges. Reasons for non-utilisation of entire fund in any of the cases have not been intimated (September, 1996).

(b) Excess -

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2055 -	Police				
102 -	Central Reserve Police Non-Plan				
	Adjustment for deployment of Central Reserve Police Force.		3,30.00	6,52.94	+ 3,22.94
104 -	Special Police - Non-Plan				
01 -	Eastern Frontier Rifles (West Bengal Battalion)		12,01.33	14,21.04	+ 2,19.71
Reasons for excess in the above cases have not been intimated (September, 1996).					
109 -	District Police - Non-Plan				
01 -	West Bengal police				
	O	267,98.13			
	S	1,00.84	268,98.97	276,71.24	+ 7,72.27

Grant No. 21 Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
113 - Welfare of Police Personnel			
Non-Plan			
04 - Supply of food Staff to Police Force at concessional rates-			
(i) State Headquarters Police-			
(ii) District Police			
O	51,40 00		
S	88.75		
	52,28.75	54,14.94	+ 1,86.19

Augmentation of funds by supplementary provisions in the above cases, were required for meeting larger establishment charges. Reasons for final excess have not been intimated.(September, 1996)

Charged Appropriation

(i) No portion of the saving was surrendered during the year.

(ii) In view of the overall saving of Rs.0.75 lakh under the appropriation supplementary provision of Rs.2.23 lakhs obtained in March, 1996 proved excessive

Grant No. 22 - Jails (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2056 - Jails -				
Original	30,19,92,000	} 31,70,40,000	28,93,19,892	- 2,77,20,108
Supplementary	1,50,48,000			
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) No portion of the saving of Rs. 2,77.20 lakhs in the grant was surrendered during the year.
- (ii) In view of overall saving of Rs. 2,77.20 lakhs in the grant supplementary provision of Rs. 1,50.48 lakhs obtained in March, 1996 proved unnecessary
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -	
2056 - Jails —				
101 - Jails -				
Non-Plan				
01. Presidency Jails				
O	4,17.22	} 3,70.27	3,90.95	+ 20.68
S	10.00			
R -	56.95			
02. Central Jails				
O	10,09.28	} 10,71.13	10,41.60	- 29.53
S	1,17.42			
R -	55.57			

Augmentation of fund by obtaining supplementary provision in March, 1996 was made for meeting establishment charges.

Reasons for anticipated saving as well as for final excess / saving in the above cases have not been intimated (September, 1996).

800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan)

1080 - Modernisation of Prison Administration	1,00.00	15.38	- 84.62
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Central Sector (New Schemes)

1280 - Modernisation of Prison Administration	1,20.00	1.85	- 1,18.15
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Reasons for saving in both the cases have not been intimated (September, 1996).

Grant No. 22 - Concl'd

(iv) Saving mentioned above was partly counter-balanced by excess as under .--

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2056 - Jails—				
101 - Jails -				
Non-Plan				
04. Subsidiary Jails				
O	3,94 83			
R	15.40	4,10.23	4,45 88	+ 35.65

Reasons for anticipated as well as for final excess have not been intimated (September, 1996).

Grant No. 24 - Stationery and Printing (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2058 - Stationery and Printing -			
Original	Rs 12,20,70,000		
Supplementary	32,60,000		
	12,53,30,000	10,27,78,466	- 2,25,51,534
Amount surrendered during the year(March, 1996)	..	..	4,26,000

Notes and Comments -

Revenue -

(i) Out of total saving of Rs. 2,25.52 lakhs in the grant, the department surrendered only Rs. 4.26 lakhs during the year.

(ii) In view of overall saving of Rs. 2,25.52 lakhs in the grant, supplementary provision of Rs. 32.60 lakhs obtained in March, 1996 proved unnecessary.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2058 - Stationery and Printing -			
101 - Purchase and Supply of Stationery Stores - Non - Plan			
02. Purchase of Stationery Stores	2,30.00	1,48.68	- 81.32-
102 - Printing, Storage and Distribution of Forms - Non - Plan			
01 - Press and Forms Department	88.74	55.62	- 33.12
103 - Government Presses - Non - Plan			
01 - West Bengal Government Press	5,27.90	4,38.04	- 89.86
05 - Setting up of a new Press for printing works of the Legislature, High Court etc at Kadapara	1,17.23	1,01.53	- 15.70
07 - Overtime Allowance for all Government Press	35.00	12.21	- 22.79
State Plan (Annual Plan and Eighth Plan)			
01 - Modernisation of machinery of West Bengal Government Press, Alipore	15.00	3.69	- 11.31

Grant No. 24 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
104 - Cost of Printing by Other Sources - Non - Plan			
04 - Office of the Controller of Printing and Stationery for printing of Calcutta Gazette	17.11	7.04	- 10.07

Reasons for saving in all the above cases have not been intimated (September, 1996).

(iv) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2058 - Stationery and Printing - 104 - Cost of Printing by Other Sources - Non - Plan			
03 - Printing of Important Government documents at Sri Saraswaty Press/ Other taken over Presses -			
O 30.00			
S 32.60			
	62.60	1,46.08	+ 83 48

Augmentation of fund by obtaining supplementary provisions in March, 1996, was required for payment of printing cost of Sri Saraswaty Press for printing of cause lists of the Calcutta High Court. Reasons for final excess have not been intimated (September, 1996).

Grant No. 25 - Public Works

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
REVENUE -			
Major Heads : 2059 - Public Works, 2202 - General Education, 2205 - Art and Culture, 2216 - Housing, 2235 - Social Welfare and Nutrition, 2853 - Non-Ferrous Mining and Metallurgical Industries			
Voted -	Rs		
Original	133,48,25,000	} 148,65,45,000	207,69,26,321
Supplementary	15,17,20,000		
Amount surrendered during the year		...	..
NIL			NIL
Charged -			
Original	2,24,65,000	} 2,24,65,000	1,47,40,555
Supplementary			
Amount surrendered during the year		..	...
NIL			NIL
CAPITAL -			
Major Heads : 4059 - Capital Outlay on Public Works, 4202 - Capital Outlay on Education, Sports, Art and Culture, 4210 - Capital Outlay on Medical and Public Health, 4211 - Capital Outlay on Family Welfare, 4216 - Capital Outlay on Housing, 4220 - Capital Outlay on Information and Publicity, 4250 - Capital Outlay on Other Social Services, 4403 - Capital Outlay on Animal Husbandry, 4404 - Capital Outlay on Dairy Development, 4408 - Capital Outlay on Food, Storage and Warehousing, 4851 - Capital Outlay on Village and Small Industries, 4885 - Other Capital Outlay on Industries and Minerals -			
Voted -			
Original	94,29,59,000	} 94,29,59,000	63,18,19,637
Supplementary	...		
Amount surrendered during the year		...	...
NIL			NIL
Charged -			
Original	...	} 74,11,462	66,11,461
Supplementary	74,11,462		
Amount surrendered during the year		...	...
NIL			NIL

Grant No. 25 - Contd.

Notes and Comments -

Revenue (Voted grant) -

(i) Expenditure exceeded the grant by Rs. 59,03,81,321 , the excess requires regularisation.

(ii) In view of the excess expenditure of Rs. 59,03.81 lakhs in the grant, supplementary provision of Rs. 15,17.20 lakhs obtained in March, 1996 proved inadequate.

(iii) In a good number of cases marked (*) recurrence of excess / saving have been going on for last few years.

(iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs - Non-Plan			
03. Maintenance of other Government non-residential Buildings (Public Works Directorate)			
19 (b) Maintenance * -	16,50.00	34,08.50	+ 17,58.50
05. Maintenance of other Government non-residential Buildings (Construction Board Directorate) *	2,55.00	3,99.06	+ 1,44.06
06. Maintenance of other Government non-residential Buildings (Public Health Engineering) *	2,55.00	3,34 34	+ 79.34
Reasons for excess in the above cases have not been intimated (September, 1996).			
799 - Suspense - Non - Plan			
02 - Public Works Directorate *			
O 30,45.00]			
S 14,58.68]	45,03.68	102,21.95	+ 57,18.27
80 - General -			
001 - Direction and Administration - Non - Plan			
5. Architecture	52.22	1,32.59	+ 80.37

Augmentation of fund in the 1st case by supplementary provision was made for purchase of materials for ongoing constructional works and also for meeting larger establishment charges. Reasons for excess in both the cases have not been intimated (September, 1996).

Grant No. 25 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2216 - Housing (Buildings) -			
01 - Government Residential Buildings -			
106 - General Pool Accommodation -			
Non - Plan			
III. Maintenance and Repairs -			
01. Government Residential Buildings (P W Department) *	4,75 00	6,76 04	+ 2,01 04
Reasons for excess have not been intimated (September, 1996)			

(iv) Excess mentioned above was partly offset by saving mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs - Non - Plan			
03. Maintenance of other Government non-residential Buildings (Public Works Directorate)			
19(a) R R T *	4,25 00	88 23	- 3,36 77
08 Building Maintenance and Repairs of Mahajati Sadan Hall and Other Manchis under the administrative control of I & C. A. Department	64 00		- 64 00
10 Maintenance and Repairs of Banga Bhaban at, New Delhi	50 00	..	- 50 00

Reasons for saving in the 1st case and non-utilisation of entire provision in the other two cases have not been intimated (September, 1996).

Seventh Plan (Committed)

1 - Maintenance of Government non-residential Buildings -			
19 - Maintenance -			
(a) Public Works Directorate *	7,10 00	20 19	- 6,89 81
104 - Lease Charges - Non-Plan			
01 - Charges in connection with the Buildings hired, requisitioned or Leased by the Public Works Department for non-residential purposes *	75 00	31 16	- 43 84
80 - General -			
001 - Direction and Administration - Non-Plan			

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
1. Direction - Construction Board	8,52.50	6,90.07	- 1,62.43
2. Direction - Public Works Directorate *	9,80.15	6,99.56	- 2,80.59
4 Execution *	17,30.25	15,91.48	- 1,38.77

Reasons for saving in the above cases have not been intimated (September, 1996).

052 - Machinery and Equipment -

Non - Plan

2. Public Works Directorate			
O	4,54.71		
S	9.50		
		4,64.21	4,12.98
			- 51.23

800 - Other Expenditure -

Non - Plan

2. Circuit House			
O	27.35		
S	46.52		
		73.87	23.69
			- 50.18

Augmentation of fund by obtaining supplementary provision in both the cases was made for purchase of materials for ongoing constructional Works and also for meeting larger Establishment charges. Reasons for final saving in the above cases have not been intimated (September, 1996).

2216 - Housing (Buildings) -

01 - Government Residential Buildings -

106 - General Pool Accommodation -

Seventh Plan (Committed)

001 - Maintenance and Repairs of Government Residential Buildings	50.00	..	- 50.00
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Reasons for non-utilisation of entire fund have not been intimated (September, 1996).

Suspense :- The expenditure under revenue (voted) grant included Rs. 112,03.01 lakhs under the head " Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedure of transaction under the minor head have been explained in note (vi) under the Revenue (voted) section of Grant No. 66 - Major and Medium Irrigation.

Grant No. 25 - Contd.

The transaction under the various sub-heads of "Suspense" are given below :-

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
2059 - Public Works -					
01 - Office Buildings -					
799 - Suspense -					
Non-Plan					
(1) Construction Board -					
Purchases	- 30,09.50	1,50.98	61.85	+ 89.13	- 29,20.37
Stock	+ 9,13.24	4,87.54	3,76.07	+ 1,11.47	+ 10,24.71
Misc. Works Advance	+ 21,89.72	3,28.62	3,55.98	- 27.36	+ 21,62.36
Cash Settlement Suspense Accounts	+ 1,62.01	13.92 [*]	1.94	+ 11.98	+ 1,73.99
Total :	+ 2,55.47	9,81.06	7,95.84	+ 1,85.22	+ 4,40.69
(2) Public Works Directorate -					
Purchases	- 259,58.08	10,03.87	13,34.76	- 3,30.89	- 262,88.97
Stock	+ 27,59.35	40,10.01	43,21.64	- 3,11.63	+ 24,47.72
Misc. Works Advance	+ 31,83.73	32,17.79	27,95.06	+ 4,22.73	+ 36,06.46
Cash Settlement Suspense Accounts	+ 6,21.09	19,90.28	13,28.34	+ 6,61.94	+ 12,83.03
Total :-	193,93.91	102,21.95	97,79.80	+ 4,42.15	- 189,51.76

Revenue

(Charged Appropriation) -

(i) No portion of the saving was surrendered by the Department during the year.

(ii) Saving occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
2059 - Public Works -			
01 - Office Buildings -			
053 - Maintenance and Repairs - Non-Plan			
03. Maintenance of other Government non-residential Buildings (Public Works Directorate) *			
19 (a) R.R.T.	20.00	..	- 20.00

Grant No. 25 - Contd.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
4(a) Cost of repairs at 6 Camac Street occupied by the State Planning Board -			
07 - Maintenance of Water Supply to Governor's Estate -	6.25		- 6.25
Reasons for non-utilisation of entire fund in the above cases have not been intimated (September, 1996).			
101 - Construction - General Pool Office Accommodation -			
Non - Plan			
0200(2). Governor	38.50	0.96	- 37.54
80 - General -			
001 - Direction and Administration -			
Non - Plan			
4. Execution	26.40	17.76	- 8.64

Reasons for saving in the above cases have not been intimated (September, 1996).

Suspense : The expenditure under Revenue (charged) appropriation included Rs. 0.38 lakh during the year. The balance under the various sub-heads of "Suspense" are given below :-

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
2059 - Public Works -					
01 - Office Buildings -					
799 - Suspense -					
Non-Plan					
(2) P.W.D.					
Purchases	- 1.87	...	....	..	- 1.87
Stock	+ 2.62	....	....	...	+ 2.62
Misc. Works Advances	+ 3.30	0.38	....	+ 0.38	+ 3.68
Total :	+ 4.05	0.38	....	+ 0.38	+ 4.43

Grant No. 25 - Contd.

Capital (Voted) -

- (i) No portion of the saving of Rs. 31,11.39 lakhs in the grant was surrendered during the year.
- (ii) In a good number of cases marked (*) recurrence of saving / excess have been occurring for last few years.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
101 - Construction -			
General Pool Accommodation -			
State Plan (Annual Plan and Eighth Plan)			
0100. Administration of Justice *	2,45.00	1,13.79	- 1,31.21
0400. Sales Tax *	2,50.00	74.34	- 1,75.66
0700 - Police	2,28.00	1,06.62	- 1,21.38
0900. Stationery and Printing	2,00.00	1,57.36	- 42.64
1000. Public Works - Construction - Works Charged Establishment Cost	1,63.00	52.34	- 1,10.66
1000(a)Public Works Directorate	17,30.00	14,19.65	- 3,10.35
1000(b) Construction Board Directorate	2,30.00	1,50.31	- 79.69

Centrally sponsored (New Schemes)

0100. Administration of Justice - Infrastructural facilities for Judiciary - Construction of Court Buildings at different Places in West Bengal *	1,00.00	11.45	- 88.55
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Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
201 - Acquisition of Land -			
State Plan (Annual Plan and Eighth Plan)			
0100. State Excise *	60.00	0.99	- 59.01
Reasons for saving in the above cases have not been intimated (September, 1996).			
4202 - Capital Outlay on Education, Sports, Art and Culture (Buildings) -			
01 - Office Buildings -			
201 - Elementary Education -			
State Plan (Annual Plan and Eighth Plan)			
01. Strengthening of Administrative and Supervisory Staff (including accommodation , etc) *	1,00.00	25.20	- 74.80
202 - Secondary Education -			
02. Development of Government Secondary Schools	1,00.00	16.24	- 83.76
203 - University and other Higher Education -			
05. Establishment of New Government Colleges *	55.00	7.78	- 47.22
Reasons for saving in the above cases have not been intimated (September, 1996).			
105 - Engineering / Technical Colleges and Institutes -			
State Plan (Annual Plan and Eighth Plan)			
03. Development of the College of Leather Technology, Calcutta *	50.00	..	- 50.00
08. Establishment of a new Engineering College at Salt Lake *	1,50.00	..	- 1,50.00
09. Development and Modernisation of Polytechnic Education in Assistance from World Bank *	9,06.00	8,31.01	- 74.99
10. Establishment of a new Engineering College at Kalyani	55.00	..	- 55.00
Reasons for saving in the penultimate case and non-utilisation of entire fund in other cases have not been communicated (September, 1996).			

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
04 - Art and Culture -			
State Plan (Annual Plan and Eighth Plan)			
105 - Public Libraries -			
01. Development and expansion of Library Services	2,00.00	1,14.97	- 85.03
Reasons for saving have not been intimated (September, 1996).			
4210 - Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) -			
01 - Urban Health Services -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
05. Special Hospitals	51.00	..	- 51.00
02. Rural Health Services -			
State Plan (Annual Plan and Eighth Plan)			
02. Special Component Plan for Scheduled Castes, Establishment of Health Centres in S.C.Areas Under M.N.P.,	1,85.00	..	- 1,85.00
03. Upgradation of State Rural Health Administration (M.N.P.) -^a	50.00	..	- 50.00
04. Special Component Plan for Scheduled Castes - Creation of Medical Facilities in Areas resided by Scheduled Castes	60.00	..	- 60.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1996).			
03 - Medical Education, Training and Research -			
105 - Allopathy -			
State Plan (Annual Plan and Eighth Plan)			
03. Under Graduate Medical Education *	1,50.00	51.31	- 98.69
09 - Setting up of a Post-Graduate Medical College at Kalyani	9,30.00	6.00	- 9,24.00
Reasons for saving in the above cases have not been intimated (September, 1996).			

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
4210 - Capital Outlay on Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) (Buildings) -			
796 - Tribal Areas Sub-Plan -			
State Plan (Annual Plan and Eighth Plan)			
01. Primary Health Care Services in Tribal Areas under (M.N.P.) *	80.00	21.54	- 58.46
Reasons for saving have not been intimated (September, 1996).			
4216 - Capital Outlay on Housing (Buildings) -			
01 - Government Residential Buildings -			
106 - General Pool Accommodation -			
State Plan (Annual Plan and Eighth Plan)			
0200. Construction of High Court Judges Residence at Bidhan Nagar *	2,00.00	..	- 2,00.00
1800. Construction of Quarters / Barracks for Officers and Staff in different Jails	60.00	..	- 60.00
2516. Construction of Residential Accommodation of Land for Commercial Taxes Directorate at various places in West Bengal	50.00	..	- 50.00
Centrally Sponsored (New Schemes)			
01 - Administration of Justice -			
0100. Infrastructural facilities for construction of Judicial Quarters *	2,50.00	..	- 2,50.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1996).			
4403 - Capital Outlay on Animal Husbandry (Excluding Public Undertakings) - (Buildings) -			
107 - Fodder and Feed Development -			
State Plan (Annual Plan and Eighth Plan)			
05 - World Bank Forestry Development Project - Fodder and Livestock Development Programme	1,20.00	14.53	- 1,05.47
Reasons for saving have not been intimated (September, 1996).			

Grant No. 25 - Contd

(iv) Saving mentioned above was partly counter - balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupces.)	Excess +
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
101 - Construction - General Pool Accommodation -			
State Plan (Annual Plan and Eighth Plan)			
1100 Other Administrative Services *	1,53.00	6,15.88	+ 4,62.88
Reasons for excess have not been intimated (September, 1996).			
4202 -Capital Outlay on Education, Sports, Art and Culture (Buildings) -			
01 - Office Buildings -			
203 - University and Other Higher Education -			
State Plan (Annual Plan and Eighth Plan)			
04 Development of Other Govt. Colleges	60.00	1,60.03	+ 1,00.03
02 - Technical Education -			
105 - Engineering / Technical Colleges and Institutes -			
State Plan (Annual Plan and Eighth Plan)			
01 Development of Engineering Colleges *	20.00	2,96.93	+ 2,76.93
Reasons for excess have not been intimated (September, 1996).			
4210 -Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) -			
01 - Urban Health Services -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
06 - District Sub-Divisional and other Urban Hospitals	1,91.00	4,54.82	+ 2,63.82
02 - Rural Health Servies -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
01. Primary Health Care Services (M.N.P.)	1,45.00	3,05.47	+ 1,60.47

Grant No. 25 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
03 - Medical Education, Training and Research -			
105 - Allopathy -			
State Plan (Annual Plan and Eighth Plan)			
04. Post Graduate Medical Education *	1,66.00	2,87.56	+ 1,21.56

Reasons for excess in the above cases have not been intimated (September, 1996).

Suspense : There was no transaction under "Suspense" during the year 1995-96. The balance under the various sub-heads of "Suspense" are given below :-

Major Head and Detailed Units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
		(In lakhs of ruppees)			
4059 - Capital Outlay on Public Works -					
01 - Office Buildings -					
State Plan (Annual Plan and Eighth Plan)					
Purchases	- 27.42	..	..	..	- 27.42
Stock	..	..	..	..	..
Misc. Works Advance	+ 0.12	..	..	..	+ 0.12
Total	-27.30	..	..	..	-27.30

General Reserve fund, Cooch Behar : The fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with the State of West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts in the fund represent interest, dividends etc. on securities belonging to it and disbursements are made from the fund to finance different schemes of Cooch Behar.

The balance including investments at the credit of the fund as on 31st March, 1996 was Rs. 64,77,689. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts for 1995-96.

Grant No. 25 - Concl'd.

Capital (Charged Appropriation) -

(i) In view of ultimate saving of Rs. 8.00 lakhs, supplementary Provision of Rs. 74.11 lakhs obtained in March, 1996 proved excessive.

(ii) No portion of saving of Rs. 8.00 lakhs was surrendered by the Department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
4059 - Capital Outlay on Public Works -			
01 - Office Buildings -			
101 - Construction -			
General Pool Accommodation -			
Non - Plan			
0100. Governor *			
O ...]	8.00	..	- 8 00
S 8.00]			

Creation of fund by obtaining supplementary provision in March, 1996 was stated to be required for repayment to the Contingency Fund of West Bengal against advance drawn from it. Reasons for non-utilisation of entire provision have not been intimated (September, 1996).

**Grant No. 26 - Other Administrative Services (Fire Protection and Control)
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2070 - Other Administrative Services(Fire Protection and Control) - Rs.			
Original	38,04,45,000	25,05,50,277	- 13,19,49,723
Supplementary	20,55,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) No portion of the huge saving of Rs. 13,19.50 lakhs was surrendered during the year.
- (ii) In view of final saving of Rs. 13,19.50 lakhs in the grant, supplementary provision of Rs 20.55 lakhs obtained in March, 1996 proved injudicious.
- (iii) Substantial saving under almost all the sub-heads in the grant requires making of estimation with more realistic views.
- (iv) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2070 - Other Administrative Services (Fire Protection and Control) -			
106 - Civil Defence -			
Non-Plan			
1. Fire Fighting	15,00.00	5,92.26	- 9,07.74
108 - Fire Protection and Control -			
Non - Plan			
1. Direction and Administration	17,86.40	17,59.88	- 26.52
2. Protection and Control	1,00.90	8.56	- 92.34
5. Other Expenditure --			
Scheme for purchase of Fire Fighting Equipments for development of Fire Services	3,65.85	1,42.47	- 2,23.38

Grant No. 26 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan).			
02. Scheme for setting up of a Training Centre and upgradation of Fire Services	50.00	2.33	- 47.67

Reasons for saving in the above cases have not been intimated (September, 1996).

800 - Other Expenditure --

Non-Plan

1. Lump provision for Interim Relief

O	..	20.55	..	- 20.55
S	20.55			

Creation of fund by supplementary provision was stated to be required for payment of Interim Relief sanctioned with effect from 112.95; however, reasons for non-utilisation of the same have not been intimated (September, 1996).

Grant No. 27 - Other Administrative Services (Excluding Fire Protection and Control) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2070 - Other Administrative Services (Excluding Fire Protection and Control) -			
Original	Rs. 76,33,42,000		
Supplementary	3,43,25,000		
	79,76,67,000	78,55,31,000	- 1,21,36,000
Amount surrendered during the year (March, 1996)			2,18,02,953

Notes and Comments -

(i) Though the overall saving worked out to Rs.1,21.36 lakhs in the grant an amount of Rs.2,18.03 lakhs was surrendered by the Department during the year.

(ii) In view of final saving of Rs. 1,21.36 lakhs in the grant, supplementary provision of Rs 3,43.25 lakhs obtained in March, 1996 proved excessive.

(iii) Though the net variation under the grant was within the approved limit, remarkable saving and excess were noticed in the following cases:-

(a) Saving -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2070 - Other Administrative Services (Excluding Fire Protection and Control) -			
107 - Home Guards -			
Non-Plan			
3 (c) Border Wing, Home Guard Battalion			
O	3,49.93		
S	28.37		
	3,78.30	3,03.38	- 74.92

Augmentation of fund by supplementary provision was required for meeting larger expenditure on "Home Guards". Reasons for saving have not been intimated (September, 1996).

Grant No. 27 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure - Non-Plan			
1 - (g) Loss on sale of subsidised foodstuff to National Volunteer Force Personnel	60.00	...	- 60.00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			
4 - Other Items - Introduction of photo-identity cards in the border districts of West Bengal and other charges.	1,03.20	4.42	- 98.78
Reasons for saving have not been intimated (September, 1996).			
9 - Lump provision for Interim Relief			
O	...]	63.30	...
S	63.30]	...	- 63.30
Creation of fund by supplementary provision was required for meeting expenditure on that item. Reasons for non-utilisation of the same have not been intimated (September, 1996).			

State Plan (Annual Plan and Eighth Plan)

1 - Grants to West Bengal Financial Corporation for Running Entrepreneurs' cell				
O	2.50]	66.67	4.94	- 61.73
S	64.17]			
Augmentation of fund by supplementary provision was required for meeting subsidy to west Bengal Financial Corporation. Reasons for saving have not been intimated (September, 1996).				

(b) Excess -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2070 - Other Administrative Services (Excluding Fire Protection and Control) -			
106 - Civil Defence - Non - Plan			
2 - Air Raid Precaution -			
(a) Direction and Organisation			
O	8,97.22]	8,47.25	14,34.76
R	- 49.97]	...	+ 5,87.51
Anticipated saving was attributed to non-completion of preliminaries for setting up of a R. D. station at Haldia and adoption of economy measures. Reasons for eventual excess have not been intimated (September, 1996).			

Grant No. 27. - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3. (c) - Water Wing of Civil Defence				
O	1,90.40	1,87.08	2,44.53	+ 57.45
R	- 3.32			

Anticipated saving was stated to be due to non-submission of bills in time under the detailed head 'Materials and supplies' and adoption of economy measures. Reasons for final excess have not been intimated (September, 1996).

**114 - Purchase and Maintenance
of Transport -**

Non - Plan

1 - Motor Vehicles		5,80.78	6,47.01	+ 66.23
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Reasons for excess have not been intimated (September, 1996).

Grant No. 28 - Pension and Other Retirement Benefits

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2071 - Pension and Other Retirement Benefits -			
Voted -			
Original	416,17,48,000	469,90,45,000	465,68,42,205
Supplementary	5372,97,000		
} - 4,22,02,795			
Amount surrendered during the year	..	..	Nil
Charged -			
Original	1,06,000	2,14,033	..
Supplementary	1,08,033		
} - 2,14,033			
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Voted -

(i) In view of final saving of Rs. 4,22.03 lakhs in the grant, supplementary provision of Rs. 53,72.97 lakhs obtained in March, 1996 proved excessive.

(ii) No portion of overall saving of Rs. 4,22.03 lakhs was surrendered by the department during the year.

(iii) Though the net saving in the grant was below 5% of total provision, remarkable variations under the following individual sub-heads were noticed.

(iv) Saving :-

Head *	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2071 - Pension and Other Retirement Benefits -			
01 - Civil -			
101 - Superannuation and Retirement Allowances - Non - Plan			
0200. Pensionary Charges of the Oriental Gas Company Undertakings	1,10.00	43.20	- 66.80
Reasons for saving have not been intimated (September, 1996).			
0500. Other Pensions -			
O	256,00.00	299,72.97	292,31.43
S	43,72.97		
} - 7,41.54			

Additional provision made by supplementary grant in March, 1996 was stated to be required for payment of Pension and other retirement benefits. Reasons for final saving have not been intimated (September, 1996).

Grant No. 28 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
104 - Gratuities - Non - Plan			
0300. Retiring Gratuities	36,70.00	34,80.83	- 1,89.17
105 - Family Pension	41,00.00	39,97.58	- 1,02.42
106 - Pensionary Charges in respect of Court Judges	4,20.00	24.32	- 3,95.68
111 - Pension to Legislators	90.00	28.17	- 61.83

Reasons for saving in the above cases have not been intimated (September, 1996).

(iv) Excess :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2071 - Pension and Other Retirement Benefits -			
01 - Civil -			
102 - Commuted Value of Pension	23,80.00	25,30.27	+ 1,50.27
104 - Gratuities - Non - Plan			
0400 Death Gratuities	9,85.00	11,29.97	+ 1,44.97

Reasons for excess in both the cases have not been intimated (September, 1996).

109 - Pension to Employees of State-Aided Educational Institutions - Non - Plan			
0100 Pension to Employees of Primary School - Pensions			
0200 Pension to Employees of Secondary School - Pensions			
0300 Pension to Employees of Other Educational Institutions/Organisations - Pensions			
0400 Pension to Employees of Colleges - Pensions			
0500 Commuted Value of Pension to Employees of State-Aided Educational Institutions .			
O 42,40.00	52,40.00	60,96.96	+ 8,56.96
S 10,00.00			

Additional provision made by supplementary grant in March, 1996 was stated to be required for payment of Pension and other retirement benefits. Reasons for final excess have not been intimated (September, 1996).

Grant No. 28 - Concl'd

Charged -

(i) In view of non-utilisation of entire provision, supplementary appropriation of Rs. 1.08 lakhs obtained in March, 1996 proved unjustified

(ii) No portion of the saving of Rs. 2.14 lakhs was surrendered at the close of the year.

Grant No. 29 - Miscellaneous General Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2075 - Miscellaneous General Services -			
Original	4,90,55,000		
Supplementary	24,95,000		
	5,15,50,000	5,47,92,649	+ 32,42,649
Amount surrendered during the year (March, 1996)	..	..	4,72,971

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 32,42,649; the excess requires regularisation.
- (ii) In view of the excess of Rs. 32.43 lakhs in the grant supplementary provision of Rs. 24.95 lakhs obtained in March, 1996 proved inadequate.
- (iii) In view of excess of Rs. 32.43 lakhs in the grant, surrender of Rs. 4.73 lakhs by the department proved unjustified.
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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2075 - Miscellaneous General Services -

103 - State Lotteries -

Non-Plan

01 State Lotteries --

O	4,75.00		
S	24.95		
	4,99.95	5,39.04	+ 39.09

Augmentation of fund by supplementary provision was required for meeting publicity expenses and also for payment of prize money. Reasons for final excess have not been intimated (September, 1996).

Grant No. 30 - Education, Art and Culture

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2202 - General Education, 2203 - Technical Education and 2205 - Art and Culture			
Voted -			
Original	2279,11,13,000	1931,87,30,734	- 347,23,82,266
Supplementary	...		
Amount surrendered during the year		..	Nil
Charged -			
<i>Original</i>	...	24,180	- 24,180
<i>Supplementary</i>	24,180		
Amount surrendered during the year		..	Nil
CAPITAL -			
Major Head : 6202 - Loans for Education, Art and Culture -			
Original	5,10,000	..	- 5,10,000
Supplementary	...		
Amount surrendered during the year		..	Nil

**Notes and Comments -
Revenue (Voted)-**

- (i) No portion of the huge saving of Rs. 347,23.82 lakhs in the grant was surrendered during the year.
- (ii) In a large number of cases marked (*) substantial saving / excess had occurred during the previous year also.
- (iii) The abnormal variation between budget provision and actual expenditure within the grant disclosed defect in estimation requiring preparation of estimates on more realistic basis.
- (iv) Significant saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202 - General Education, -			
01. Elementary Education -			

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
053 - Maintenance of Buildings -			
Non - Plan			
19. Maintenance and Repairs of Primary School (Buildings)	2,00.00	1,21.50	- 78.50
Reasons for saving have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
1. Free and Compulsory Primary Education (Universal) - Improvement of Buildings of existing Primary Schools	6,50.00	..	- 6,50.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
102 - Assistance to Non-Government Primary Schools -			
Non - Plan			
1. Schools for Boys and Girls	629,21.60	626,80.04	- 2,41.56
104 - Inspection -			
Non - Plan			
1. Primary Schools	10,73.95	10,29.78	- 44.17
Reasons for saving in the above cases have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
1. Strengthening of Administrative and Supervisory Staff (M.N.P)	50.00	..	- 50.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
105 - Non-Formal Education -			
State Plan (Annual Plan and Eighth Plan)			
1. Non-Formal Education for Children at the Primary Stage (Mass Education)	1,16.00	31.97	- 84.03
Reasons for saving have not been intimated (September, 1996).			
Central Sector (New Schemes)			
1. Provision for Operation Black Board	25,00.00	.	- 25,00.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			

Grant No. 30 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Seventh Plan (Committed)			
1. Non-Formal Education for Children at the Primary Stage	1,60.00	1.52	- 1,58.48
108. Text Books - Non - Plan			
1. Provision of Free Books etc. for Children of Primary Schools	10,96.68	6,03.36	- 4,93.32
State Plan (Annual Plan and Eighth Plan)			
1. Printing of Nationalised Text Books for children at the Primary Stage(M.N.P.)	1,66.00	50.00	- 1,16.00
109 - Scholarships and Incentives -			
State Plan (Annual Plan and Eighth Plan)			
1. Provision for Incentive to the Development of Elementary Education (M.N.P.)	4,32.00	1,73.58	- 2,58.42
Seventh Plan (Committed)			
1. Provision for Incentive to the Development of Elementary Education (M.N.P.)	1,22.00	29.60	- 92.40
800 - Other Expenditure - Non - Plan			
2. Mid-day Meals for Children	1,07.47	56.83	- 50.64
3. District Primary School Council/ Board *	7,90.10	5,07.98	- 2,82.12
Reasons for saving in the above cases have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
1. Free and Compulsory Primary Education (Universal) - Establishment of Primary School Teacher and Non-Teacher Cost *	3,91.00	..	- 3,91.00
3. Establishment of a Board for Primary Education	50.00	..	- 50.00
7. Mid-day Meals for Children *	1,50.00	..	- 1,50.00
8. Development of Primary Education with the Assistance from the Overseas Development Administration(ODA) *	5,00.00	..	- 5,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (September, 1996).

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Seventh Plan (Committed)			
1. Free and Compulsory Primary Education (Universal M.N.P.) - Establishment of Primary School Teacher and Non-Teaching cost	81.00	25.90	- 55.10
7. Mid-day Meals for Children *	2,68.30	0.38	- 2,67.92
02 - Secondary Education -			
101 - Inspection -			
Non - Plan			
1. Mens' Branch	8,50.37	6,66.65	- 1,83.72
105 - Teachers Training -			
Non - Plan			
3. Improvement of Teachers' Training Facilities	3,90.00	1,70.49	- 2,19.51
109 - Government Secondary Schools			
Non - Plan			
4. Government Secondary Schools	17,90.88	11,10.33	- 6,80.55
110 - Assistance to Non-Government Secondary Schools -			
Non - Plan			
2. School for Boys and Girls (Anglo-Indian)	19,45.00	15,81.92	- 3,63.08
4. Teaching and Educational Facilities for children of age group 11-14 *	82,00.00	33,62.25	- 48,37.75
6. Assistance to Non-Government Higher Secondary Institutions *	58,00.00	19,03.66	- 38,96.34

Reasons for saving in the above cases have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan)

2. Strengthening of Science Laboratories in Secondary Schools	50.00	..	- 50.00
3. Provision for Sainik Schools	50.00	..	- 50.00
4. Improvement of Libraries, Reading Rooms etc. in Secondary Schools	50.00	..	- 50.00

Grant No. 30 - Contd

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6.	Assistance to Non-Government Higher Secondary Institutions	2,07.00	..	- 2,07.00
8.	Expansion of Teaching and Educational Facilities for children of age group 14-16	6,02.75	..	- 6,02.75

Reasons for non-utilisation of entire fund in the above cases have not been intimated (September, 1996).

Seventh Plan (Committed)

1.	Expansion of Teaching and Educational Facilities for children of age group 14-16	4,52.00	2,04.66	- 2,47.34
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Special Component Plan for Scheduled Castes -

5.	Assistance to Non-Government Higher Secondary Institutions	50.00	0.02	- 49.98
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800 - Other Expenditure -

Non - Plan

2.	Educational and Vocational Guidance Programme (10+2) Stage	50.00	4.35	- 45.65
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State Plan (Annual Plan and Eighth Plan)

3.	Development of West Bengal Board of Secondary Education	2,25.00	69.60	- 1,55.40
7.	Development of West Bengal Council of Higher Secondary Education	1,80.00	1,10.94	- 69.06
8.	Expansion of Teaching and Educational Facilities for children of age group 11-14 (M.N.P.) *	8,15.00	1,30.00	- 6,85.00

Reasons for saving in the above cases have not been intimated (September, 1996).

10.	Improvement and Development of Madrasah Education	1,00.00	..	- 1,00.00
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Special Component Plan for Scheduled Castes -

14.	Assistance to Non-Government Higher Secondary Institutions	1,00.00	..	- 1,00.00
15.	Setting up of a State Open School	50.00	..	- 50.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (September, 1996).

Grant No. 30 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Seventh Plan (Committed)			
6. Development of West Bengal Council of Higher Secondary Education	80 00	20.00	- 60.00
7. Expansion of Teaching and Educational Facilities for children of age group 11-14 - Teacher and Non-Teaching Cost *	5,87.00	68.35	- 5,18.65
03 - University and Other Higher Education -			
001 - Direction and Administration -			
Non - Plan			
1. Directorate of Education	2,68.65	1,70.50	- 98.15
102 - Assistance to Universities -			
Non - Plan			
1. Calcutta University	26.70.00	24,61.39	- 2,08.61
5. North Bengal University *	8,15.00	5,33.04	- 2,81.96
Reasons for saving in the above cases have not been intimated (September, 1996).			
10. Pharmacy course in Jadavpur University	41.00	..	- 41.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
1. Development of Universities	3,00.00	1,64.89	- 1,35.11
Reasons for saving have not been intimated (September, 1996).			
2. Establishment of a New University at Midnapore	98.00	..	- 98.00
Seventh Plan (Committed)			
1. Development of Universities	1,00.00	..	- 1,00.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
103 - Government Colleges and Institutes -			
Non - Plan			
9. Government Colleges and Institutes	29,39.26	16,39.20	- 13,00.06
State Plan (Annual Plan and Eighth Plan)			
4. Development of Other Government Colleges	90.00	27.19	- 62.81
Reasons for saving in both the cases have not been intimated (September, 1996).			

Grant No. 30 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5.	Establishment of New Government College	50.00	..	- 50.00
	Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
Seventh Plan (Committed)				
5.	Establishment of New Government College	1,69.30	1,25.79	- 43.51
104 -	Assistance to Non-Government Colleges -			
	Non - Plan			
7.	Salary Deficit Schemes for Non-Government Colleges *	19,00.00	4,55.12	- 14,44.88
13.	Maintenance and Repairs of Non - Government Colleges and Institutes	1,00.00	57.06	- 42.94
Seventh Plan (Committed)				
2.	Development of Non-Government Colleges	1,54.00	99.50	- 54.50
800 -	Other Expenditure - Non - Plan			
5.	Lump provision required for Implementation of Mehrotra Committee Remuneration *	5,00.00	1,68.85	- 3,31.15
State Plan (Annual Plan and Eighth Plan)				
4.	Establishment of New Colleges including Diversification of Essential Courses of Study in Existing Colleges	1,00.00	46.89	- 53.11
04 -	Adult Education -			
103 -	Rural Functional Literacy Programmes -			
Central Sector (New Schemes)				
1.	Rural Functional Literacy Projects	1,65.00	57.37	- 1,07.63
200 -	Other Adult Education Programmes -			
	Non - Plan			
4.	Literacy Programme	1,00.00	40.91	- 59.09
800 -	Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)				
1.	Literacy Programme (M.N.P.) *	3,14.00	1,81.73	- 1,32.27

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Special Component Plan for Scheduled Castes -			
3. Literacy Programme (M.N.P.) *	1,38.00	0.67	- 1,37.33
Seventh Plan (Committed)			
1. Literacy Programme (M.N.P.) *	2,54.80	1,29.07	- 1,25.73
Special Component Plan for Scheduled Castes -			
3. Literacy Programme (M.N.P.) *	52.19	5.42	- 46.77
80 - General -			
800 - Other Expenditure -			
Non - Plan			
25. Lump Provision *	20,00.00	1.68	- 19,98.32
Reasons for saving in the above cases have not been intimated (September, 1996).			
26. Lump Provision for Transfer of Arrears of Pay to G.P.Fund *	2,00,00.00	..	- 2,00,00.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
29. Directorate of Library Services	20,10.42	12,08.99	- 8,01.43
Reasons for saving have not been intimated (September, 1996).			
2203 - Technical Education -			
004 - Research -			
Central Sector (New Schemes)			
2. Scheme for Modernisation of Emergency Laboratories and Workshops	2,00.00	.	- 2,00.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996)			
102 - Assistance to Universities for Technical Education -			
Non - Plan			
1. B.E. College, Howrah (a deemed University)	7,60.00	6,09.52	- 1,50.48
State Plan (Annual Plan and Eighth Plan)			
1. B.E. College, Howrah (a deemed University)	2,18.00	89.25	- 1,28.75

Grant No. 30 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
103 - Technical Schools -			
Non - Plan			
2. Grants to Other Institutions Imparting Education of Technical Type	90.00	36.98	- 53.02
105 - Polytechnics -			
Non - Plan			
1. Polytechnics	13,15.65	11,59.51	- 1,56.14
State Plan (Annual Plan and Eighth Plan)			
4. World Bank Assistance for strengthening of Technical Education	8,94.00	4,73.37	- 4,20.63
Reasons for saving have not been intimated (September, 1996).			
112 - Engineering / Technical Colleges and Institutes -			
Non - Plan			
11. Maintenance of Post Graduate Course in Engineering Colleges	56.75	..	- 56.75
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
800 - Other Expenditure -			
Non - Plan (Developmental)			
1. Quality Improvement Programme for Teachers of Polytechnics, Engineering and Technical Colleges	80.00	4.76	- 75.24
Reasons for saving have not been intimated (September, 1996).			
(v) Saving mentioned aforesaid was partly counter-balanced by excess mainly under :-			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2202 - General Education -			
02 - Secondary Education -			
001 - Direction and Administration -			
Non - Plan			
4. West Bengal Madrasah Education Board	7,55.30	9,19.58	+ 1,64.28

Grant No. 30 - Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
110 - Assistance to Non-Government Secondary Schools -				
	Non - Plan			
1.	Secondary Schools for Boys and Girls	710,00.00	815,60.78	+ 105,60.78
	Reasons for abnormal excess in the above cases have not been intimated (September, 1996).			
8.	Assistance to Non-Government Madrasah		7,80.00	+ 7,80.00
	Reasons for incurring expenditure without the prior approval of the State Legislature has not been intimated (September, 1996).			
800 - Other Expenditure -				
	Non - Plan			
1.	Maintenance and Repairs of Non - Government Secondary Schools *	1,50.00	2,52.45	+ 1,02.45
12.	The West Bengal Council of Higher Secondary Education	1,50.00	2,18.60	+ 68 60
13	The West Bengal Board of Secondary Education	1,50.00	2,78.00	+ 1,28 00
03 - University and Other Higher Education -				
102 - Assistance to Universities -				
	Non - Plan			
2.	Jadavpur University	19,28.00	20,13.33	+ 85.33
103 - Government Colleges and Institutes -				
State Plan (Annual Plan and Eighth Plan)				
1.	Development of Presidency College, Calcutta	56.00	1,00.08	+ 44.08
104 - Assistance to Non-Government Colleges -				
	Non - Plan			
1.	Assistance to Non-Government Colleges and Institutes	119,40.00	139,93.67	+ 20,53.67

Grant No. 30 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
112 - Institutes of Higher Learning - State Plan (Annual Plan and Eighth Plan)			
2. Indian Association for the Cultivation of Science, Jadavpur	63.00	8,63.00	+ 8,00.00
80 - General -			
800 - Other Expenditure - Non - Plan			
27. Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Students' Welfare	1.82.00	5,31.61	+ 3,49.61
State Plan (Annual Plan and Eighth Plan)			
1. Development and Expansion of Library Services	1,00.00	2,13.70	+ 1,13.70
2205 - Art and Culture -			
105 - Public Libraries - Non - Plan			
1. Public Libraries	2,30.83	2,74.87	+ 44.04

Reasons for excess in the above cases have not been intimated (September, 1996).

Grant No. .31 - Sports and Youth Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2204 - Sports and Youth Services -			
Original	25,90,93,000	22,43,60,932	- 5,92,68,068
Supplementary	2,45,36,000		
Amount surrendered during the year(March, 1996)		..	1,12,22,540

Notes and Comments - Revenue -

(i) In view of overall saving of Rs. 5,92.68 lakhs in the grant, supplementary provision of Rs. 2,45.36 lakhs obtained in March, 1996 proved unnecessary.

(ii) Out of final saving of Rs. 5,92.68 lakhs in the grant, only Rs. 1,12.23 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2204 - Sports and Youth Services -			
001 - Direction and Administration -			
Non - Plan			
01. Directorate of Youth Services -			
O	4,85.20	5,00.60	- 26 40
S	41.80		
Total		5,27.00	

Augmentation of fund by obtaining supplementary provision in March, 1996 was made for meeting larger establishment charges and also for holding Annual Youth Festival at State level. Reasons for final saving have not been intimated (September, 1996).

101 - Physical Education -

State Plan (Annual Plan and Eighth Plan)

01. Provision for Physical Education Facilities in Schools	30.00	..	- 30.00
18. Establishment of Sports Schools	50.00	0.13	- 49.87

Reasons for non-utilisation of the entire provision in the first case and saving in the last one have not been intimated (September, 1996).

Grant No. 31 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 - Youth Welfare Programmes for Students -			
Non - Plan			
01. National Cadet Corps			
O 8,28.50	8,60.80	7,03.19	- 1,57.61
S 32.30			
16. Youth Centre Schemes			
O 88.35	92.30	56.26	- 36.04
S 3.95			

Augmentation of funds by obtaining supplementary provision in March, 1996 in both the cases was made for meeting larger establishment charges and also for holding Annual Youth Festival at State level. Reasons for final saving in both the cases have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan)

13. Special Component Plan for Scheduled Castes -			
(a) Development of Rural Sports	24.00	0.20	- 23.80

Reasons for saving have not been intimated (September, 1996).

104 - Sports and Games -

State Plan (Annual Plan and Eighth Plan)

01. Improvement of Sports and Games			
O 72.00	50.43	51.70	+ 1.27
R - 21.57			
03. Campus works, Stadium, Playground etc.			
O 94.00	60.31	64.79	+ 4.48
R - 33.69			
07. Stadium Complex at Bidhan Nagar			
O 90.00	43.45	36.71	- 6.74
R - 46.55			

Reasons for anticipated saving in all the above cases as well as final excess/saving have not been intimated (September, 1996)

Central Section (New Schemes)

01. Development of Sports through State Sports Council -

Grant No. 31 -Concl.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(d)	Sports Project Development Areas (SPDAS)	30.00	1.00	- 29.00

Reasons for saving have not been intimated (September, 1996)

(iv) Saving mentioned above was partly counter-balanced by excess as under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2204 - Sports and Youth Services -				
104 - Sports and Games -				
State Plan (Annual Plan and Eighth Plan)				
06.	Development and Maintenance of Netaji Indoor Stadium			
	O 50.00	}	64.78	92.93
	R 14.78			
				+ 28.15

Reasons for anticipated as well as final excess have not been intimated (September, 1996).



Grant No. 32 - Medical and Public Health (Excluding Public Health)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2210 - Medical and PulicHealth(Excluding Public Health)			
Voted -			
Original	441,50,56,000	461,59,14,000	449,11,27,481
Supplementary	20,08,58,000		
Amount surrendered during the year			- 12,47,86,519
Charged			
Original	...	1,03,21,307	40,08,131
Supplementary	1,03,21,307		
Amount surrendered during the year			- 63,13,176
CAPITAL -			
Major Head : 4210 - Capital Outlay on Medical and Public Health (Excluding Public Health)			
Voted -			
Original	55,00,000	55,00,000	...
Supplementary	...		
Amount surrendered during the year			- 55,00,000
Amount surrendered during the year			Nil

Notes and Comments :-

Revenue (Voted Grants)—

- (i) No portion of the saving of Rs. 12,47.87 lakhs in the grant was surrendered during the year.
- (ii) Though the net saving in the grant was within the limit of 5% of total provision, remarkable saving / excess of compensating nature above Rs. 45.00 lakhs occurred in the following cases.
- (iii) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210 - Medical and Public Health (Excluding Public Health)			
01 Urban Health Service (Allopathy)			
001 Direction and Administration- Non-Plan			
02 Director of Health Services.	7,31.70	6,69.26	-61.44
102 - Employees' State Insurance Scheme - Non-Plan			
02 - Medical Benefit Scheme	8,76.25	7,54.61	-1,21.64

Grant No. 32 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
04 - Hospital cost for the insured workers and their families	22,24.56	19,24.98	- 2,99.58
05 - Opening of the Rajyabima Ousadhlaya	9,96.80	5,55.09	- 4,41.71
State Plan (Annual Plan and Eighth Plan)			
01 - Improvement of E.S.I (M.B.) Scheme	64.00	7.49	- 56.51
02 - Hospital Cost for the insured workes and their families	1,28.00	4.85	- 1,23.15
Reasons for saving in the aforesaid cases have not been intimated (September, 1996).			
110 - Hospitals and Dispensaries			
Non-Plan			
06 - Other General Hospitals			
O	30,92.57		
S	1,92.00		
	32,84.57	30,33.25	- 2,51.32
Enhancement of fund by supplementary provision in March, 1996 was required for meeting larger establishment charges.			
Reasons for final saving have not been intimated (September, 1996).			
10 - Aid to Mental Hospitals	6,00.00	2,76.81	- 3,23.19
State Plan (Annual Plan and Eighth Plan)			
01 - District and Other Urban Hospitals	1,58.00	48.08	- 1,09.92
Reasons for saving in both the cases have not been intimated (September, 1996).			
13 - Setting up of a Post graduate Medical College at Kalyani			
O	..		
S	1,50.00		
	1,50.00	..	1,50.00
17 - State Health System Development Project II (Extremcly aided Project)			
O	..		
S	2,08.20		
	2,08.20	..	- 2,08.20
Centrally Sponsored (New Schemes)			
02 - Camcer Research and Treatment Facilities	75.00	..	- 75.00
Central Sector (New Schemes)			
01 - Safety of Blood and Strengthening of Blood Banking System	60.00	..	- 60.00

Grant No. 32 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
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Creation of fund by supplementary provision in the first and second cases were required for meeting larger establishment charges and for the purchase of Machinery and Equipments respectively.
Reasons for non-utilisation of fund in the above cases have not been intimated (September, 1996).

Seventh Plan (Committed)

02 - Improvement and expansion of General Hospitals

O	2,85.98	2,45.98	1,27.02	- 1,18.96
S	- 40.00			

Anticipated saving was attributed to mainly essential expenditure during the current financial year.
Reasons for final saving have not been intimated (September, 1996).

800 - Other Expenditure --

Non-Plan

01 - Original Works - Repairs--

Other Schemes	90.00	18.08	- 71.92
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Reasons for saving have not been intimated (September, 1996).

07 - Lump provision for Additional Dearness Allowances./ Interim Relief

O	..	1,50.00	..	- 1,50.00
S	1,50.00			

Creation of fund by supplementary grant in March, 1996 was required for meeting larger establishment charges.
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).

03 - Rural Health Services — Allopathy --

110 - Hospitals and Dispensaries

O	11,05.18	10,56.18	9,47.96	- 1,08.22
R	49.00			

Anticipated saving was attributed to essential expenditure during the financial year.
Reasons for final saving have not been intimated (September, 1996).

105 - Allopathy - Education —

Non-Plan

02 - School of Tropical Medicine Calcutta

O	2,44.60	2,32.60	2,01.68	- 30.92
S	8.00			
R	- 20.00			

Grant No. 32 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees.)	Saving -
05 - Medical Education, Training and Research --				
105 - Allopathy - Education				
Non-Plan				
03 - State Blood transfusion service				
O	1,59.52	] 1,54.72	1,11.01	- 43.71
S	4.20			
R	- 9.00			
04 - R.G. Kar Medical College				
O	4,61.35	] 4,39.55	4,14.41	- 25.14
S	18.20			
R	40.00			
<p>Augmentation of funds by supplementary grants in the aforesaid cases was required for meeting larger establishment charges. Anticipated saving was attributed to meeting essential expenditure during the financial year.</p>				
<p>Reasons for final saving in any of the above cases have not been intimated (September, 1996).</p>				
06 - Dental College		1,74.18	1,14.53	- 59.65
<p>Reasons for saving have not been intimated (September, 1996).</p>				
07 - Institute of P.G. Medical Education				
O	4,58.87	] 4,73.37	3,72.21	- 1,01.16
S	14.50			
08 - National Medical College				
O	3,67.55	] 3,77.05	2,54.11	- 1,22.94
S	9.50			
11 - Bankura Sammilani Medical College				
O	2,24.41	] 2,35.41	1,80.12	- 55.29
S	11.00			
<p>Augmentation of fund by supplementary grant was required for meeting larger establishment charges and purchase of Machinery and equipments.</p>				
<p>Reasons for final saving in any of the above cases have not been intimated (September, 1996).</p>				
800 - Other Expenditure --				
Non-Plan				
01 - Lump provision for Interim Relief				
O	..	] 70.00	..	- 70.00
S	70.00			

Grant No. 32 - Contd.

Creation of fund by obtaining supplementary grant for meeting larger Establishment charges and for the purchase of Machinery and Equipment.

Reasons for non-utilisation of entire fund have not been intimated (September, 1996).

(iv) Excess :

Head	Total grant	Actual expenditure (In lakhs of rupees.)	Excess +
2210 - Medical and Public Health -- (Excluding Public Health).			
01 - Urban Health Services (Allopathy) --			
001 - Direction and Administration --			
Non-Plan			
01 - District Medical Establishment			
O	10,47.92	11,34.16	13,14.27
S	82.24		
R	4.00		
			+ 1,80.11

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Anticipated excess was made for essential expenditure during the financial year. Reasons for eventual excess have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan).

01 - Improvement of State Health Organisation	1.00	69.23	+ 68.23
104 - Medical Stores Depot --			
Non-Plan			
01 - Central Medical Stores and Regional Stores	22,55.55	24,16.24	+ 1,60.69
110 - Hospitals and Dispensaries --			
Non-Plan			
04 - T.B. Hospitals			
O	11,55.99	12,34.99	13,73.12
S	79.00		
07 - District and Sub-divisional Hospitals			
O	66,93.42	71,31.42	76,58.55
S	4,03.00		
R	35.00		
			+ 5,27.13

Augmentation of fund in the above cases by supplementary provisions was required for meeting larger establishment charges and purchase of Machinery and Equipments and anticipated excess was attributed to essential expenditure in the financial year. Reasons for eventual excess in all the above cases have not been intimated (September, 1996).

09 - Aid to T.B. Hospitals	75.00	1,59.07	+ 84.07
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Reasons for excess have not been intimated (September, 1996).

Grant No. 32 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Centrally Sponsord (New Schemes)			
01 - Prevention and Control of Visual impairment of Bludness			
O	1,00 00		
S	1 41		
	1,01 41	1,95 20	+ 93 79
Enhancement of fund by supplementary provision was made for meeting larger establishment charges Reasons for final excess have not been intimated (September, 1996)			
Seventh Plan (Committed)			
01 - Improvement and expansion of Hospitals at district and sub-divisional head quarters			
	26 60	1,58 74	+ 1,32 14
Reasons for excess in the above cases have not been intimated (September, 1996)			
04 - Rural Health Services --			
Other System of Medicine --			
101 - Ayurvedic System of Medicine			
Non-Plan			
01 - Ayurvedic Institution in Rural Areas			
O	2,03 57		
S	15 33		
	2,18 90	3,09 30	+ 90 40
102 - Homoeopathy --			
Non-Plan			
01 - Homeopathic Institution in Rural Areas			
O	2,39 01		
S	12 54		
	2,51 55	6,93 38	+ 4,41 83
Augmentation of funds by supplementary provision in both the cases was required for meeting larger establishment charges and purchase of Machinery and Equipments Reasons for final excess in none of the cases have been intimated (September, 1996)			
05 - Medical Education, Training and Research --			
105 - Allopathy - Education --			
Non-Plan			

Grant No. 32 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01 - Medical College, Calcutta	5,57 60	6,11 49	+ 53 89
State Plan (Annual Plan and Eighth Plan)			
01 - Under Post-Graduate Medical Education	1,30 00	2,19 62	+ 89 62
02 - Post Graduate Medical Education	1,95 00	6,14 62	+ 4,19 62

Reasons for excess in the above cases have not been intimated (September, 1996)

Revenue (Charged appropriation.)

- (i) No portion of the saving of Rs 63 13 lakhs in the appropriation was surrendered during the year
- (ii) In view of the saving of Rs 63 13 lakhs creation of fund by supplementary provision of Rs 1,03 21 lakhs in March, 1996 proved excessive
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210 - Medical and Public Health (excluding Public Health) --			
01 - Urban Health Services (Allopathy) --			
001 - Direction and Administration --			
110 - Hospitals and Dispensaries --			
Non-Plan			
01 - Calcutta Hospitals and Dispensaries			
<i>Charged</i>			
<i>O</i>			
<i>S</i>	1,01 21	38 10	- 63 11

Creation of fund by obtaining supplementary appropriation was require for payment of decretal dues
Reasons for final saving have not been intimated (September, 1996)

Capital (Voted grant) --

- (i) The entire provision remained unutilised and unsurrendered during the year
- (ii) Saving occurred under -

Grant No. 32 -Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4210 - Capital Outlay on Medical and Public Health (Excluding Public Health)			
800 - Other Expenditure			
State Plan (Annual Plan and Eighth Plan)			
01 - District, Sub-Divisional and Other Urban Hospitals	55.00		- 55.00

Reasons for non-utilisation of entire budget provision have not been intimated (September, 1996)

Grant No. 33 - Medical and Public Health (Public Health) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2210 - Medical and Public Health (Public Health)			
Original	80,24,50,000	81,19,67,000	75,58,18,963
Supplementary	95,17,000		
Amount surrendered during the year	..		
			- 5,61,48,037
			Nil

Notes and Comments -

(i) No portion of the saving was surrendered by the department during the year.

(ii) Additional provision by supplementary grant of Rs.95.17 lakhs obtained in March, 1996 proved unjustified in view of the overall saving of Rs. 5,61.48 lakhs in the grant.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2210 - Medical and Public Health (Public Health)			
06 - Public Health -			
001 - Direction and Administration -			
Non-Plan			
01 - Director of Health Services	6,32.25	4,90.67	- 1,41.58
101 - Prevention and Control of Diseases -			
Non-Plan			
(ii) - Tuberculosis			
01 - Prevention and Control of Tuberculosis	4,38.26	3,29.52	- 1,08.74
(ix) Calcutta Metropolitan Urban Health Organisation -			
01 - Calcutta Metropolitan Urban Health Organisation	7,33.46	4,98.70	- 2,34.76

Reasons for saving in the above cases have not been intimated (September, 1996).

State Plan (Annual Plan and Eight Plan)

(i) Tuberculosis(State's share)

01 - Control of Tuberculosis	62.00	...	- 62.00
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Reasons for non-utilisation of entire fund have not been intimated (September, 1996).

(iii) Malaria (State's share)

02 - Special Component Plan for Scheduled castes

Programme for Prevention and Control of diseases in Scheduled Caste areas	53.00	0.86	- 52.14
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Centrally Sponsored (New Schemes)

(iii) Tuberculosis

01 - Tuberculosis Control	55.00	6.45	- 48.55
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Grant No. 33 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 - National AIDS Control Programme				
O	1,60.09			
S	28.39	1,88.48	1,38.97	- 49.51

Augmentation of fund by supplementary provision in March, 1996 was required for meeting expenditure on large establishment charges and on 'National AIDS Control programme'.

Reasons for final saving have not been intimated (September, 1996).

800 - Other Expenditure

Non-Plan

04 - Lump provision for Interim Relief

O	...	40.95	...	- 40.95
S	40.95.			

Augmentation of fund by obtaining supplementary grant in March, 1996 was required for meeting larger establishment charges.

Reasons for non-utilisation of entire fund have not been intimated (September, 1996).

(iv) - Saving mentioned above was partly counter-balanced by excess mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2210 - Medical and Public Health (Public Health)				
06 - Public Health				
101 - Prevention and Control of Diseases				
Non-Plan				
(iv) - Filaria				
01 - Filaria Control Programme		41.07	87.49	+ 46.42
Centrally Sponsored (New Schemes)				
(i) - Malaria				
01 - Malaria Eradication Programme		1,25.00	2,71.11	+ 1,46.11
(iv) - Leprosy				
01 - National Leprosy Control Programme		80.00	2,59.81	+1,79.81
Reasons for excess in the above cases have not been intimated (September, 1996).				
104 - Drug Control				
Non-Plan				
01 - Drug Control				
O	1,70.68			
S	0.59	1,71.27	2,35.58	+ 64.31

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for final excess have not been intimated (September, 1996).

Grant No. .34 - Family Welfare

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2211 - Family Welfare -			
Voted -			
Original	69,81,45,000	} 75,18,80,000	90,64,84,766
Supplementary	5,37,35,000			+ 15,46,04,766
Amount surrendered during the year		..	..
Charged -			
Original	...	} 31,80,858	31,80,858
Supplementary	31,80,858		
Amount surrendered during the year		..	..

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 15,46,04,766 , the excess requires regularisation .
- (ii) In view of the excess of Rs. 15,46.05 lakhs in the grant, supplementary provision of Rs. 5,37.35 lakhs obtained in March, 1995 proved inadequate.
- (iii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2211 - Family Welfare -			
101 - Rural Family Welfare Services -			
Centrally Sponsored (New Schemes)			
01. Establishment and maintenance of Rural Family Welfare Planning Centre -			
O	14,44.00	} 15,17.60	20,40.75
S	73.60			- 5,23.15
02. Establishment and maintenance of Rural Family Welfare Planning Sub-Centre			
O	25,49.20	} 26,48.35	32,42.80
S	99.15			+ 5,94.45

Augmentation of funds by supplementary provisions in the above cases were attributed to meeting larger establishment charges . Reasons for final excess have not been intimated (September, 1996).

Grant No. 34 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
108 - Selected Areas Programmes -			
Centrally Sponsored (New Schemes)			
02 - Indian Population Project VIII in Calcutta Metropolitan District -			
O 5,00.00	7,94.00	18,34.00	+ 10,40.00
S 2,94.00			

Augmentation of fund by supplementary provision was attributed to larger expenditure on Indian Population Project VIII in Calcutta Metropolitan District. Reasons for final excess have not been intimated. (September, 1996).

(iv) Excess mentioned above was partly offset by saving as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2211 - Family Welfare -			
003 - Training			
Centrally Sponsored (New Schemes)			
2. Training of A.N.M. - L.H.V.	81.80	33.11	- 48.69
Reasons for saving have not been intimated (September, 1996).			
101 - Rural Family Welfare Services -			
Centrally Sponsored (New Schemes)			
04 - Upgradation of Selected B.P.H.C.	1,00.00	..	- 1,00.00
Reasons for non-utilisation of fund have not been intimated (September, 1996).			
105 - Compensation -			
Non - Plan			
02. Compensation for Sterilisation	1,70.01	92.65	- 7.36
Centrally Sponsored (New Schemes)			
01 - Compensation of Tubectomy	6,00.00	2,29.54	- 3,70.46

Grant No. 34 -Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
200 - Other Services and Supplies -			
Centrally Sponsored (New Schemes)			
02 - Post-Partum Centres at district level hospitals	1,82.00	1,19.58	- 62.42

Reasons for saving in the above cases have not been intimated (September, 1996).

Charged Appropriation

- (i) The entire fund created by supplementary appropriation in March, 1996 was utilised during the year.

**Grant No. 35.- Water Supply and Sanitation
(Excluding prevention of Air and Water Pollution) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) -			
	Rs.		
Original	125,93,67,000		
Supplementary	23,57,79,000		
	] 149,51,46,000	146,30,05,590	- 3,21,40,410
Amount surrendered during the year	..	..	Nil

CAPITAL -
**Major Head : 6215 - Loans for Water Supply and Sanitation
(Excluding Prevention of Air and Water
Pollution)**

Original	80,89,000		
Supplementary	..		
	] 80,89,000	42,63,000	- 38,26,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -
Revenue -

(i) In view of overall saving of Rs.3,21.40 lakhs in the grant, supplementary provision of Rs. 23,57.79 lakhs taken in March, 1996 proved excessive.

(ii) No portion of the saving Rs. 3,21 40 lakhs in the grant was surrendered during the year.

(iii) Though the net saving in the grant was within the approved limit of 5% of the total grant , wide variations are found in the following cases.

(iv) Saving :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2215 - Water Supply and Sanitation (Excluding (Prevention of Air and Water Pollution)			
01 - Water Supply -			
101 - Urban Water Supply - Non - Plan			
National Water Supply Scheme -			
02 - Neoravalley Water Supply Scheme	1,60.00	88.49	- 71.51
State Plan (Annual Plan and Eighth Plan)			
01. Urban Water Supply for Municipalities having population above 20,000	6,97.52	5,80.65	- 1,16.87
Reasons for saving in the above cases have not been intimated (September, 1996).			

Grant No. 35 -Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
102 - Rural Water Supply - Non - Plan			
(ii) Ranigunj Coal Field Area Water Supply Scheme - Phase-I			
O	1,60.00		
S	80.00		
	2,40.00	1,52.63	- 87.37
Centrally Sponsored (New Schemes)			
01. Accelerated Rural Water Supply Programme			
O	34,00.00		
S	8,16.50		
	42,16.50	33,99.29	- 8,17.21

Enhancement of fund by obtaining supplementary grant in March, 1996 was attributed to larger establishment charges towards Rural Water Supply Scheme. Reasons for final saving in both the cases have not been intimated (September, 1996).

03 - Crash Programme in S.C. & T. Habitation/Installation of safe drinking water sources	90.00	..	- 90.00
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Reasons for non-utilisation of entire fund have not been intimated (September, 1996).

06 - Malda Arsenic Project			
O	..		
S	6,07.00		
	6,07.00	..	- 6,07.00

Creation of fund by supplementary grant in March, 1996 was required for meeting larger establishment charges and increased demand for Water Supply Schemes for Arsenic difficult areas. Reasons for final saving have not been intimated (September, 1996).

(iv) Suspense : The expenditure under revenue section of the grant includes Rs.18,49.70 lakhs under "Suspense". The minor head "Suspense" is not a final head of account. It accomodates interim transaction for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered completely and finally accounted for. The operations in 1995-96 under the minor heads were under the sub-heads (1) Purchases, (2) Stock, (3) Misc. Works Advances and (4) Work Suspense.

The transaction under each of the heads are explained below :-

(1) Purchase : When materials are received from or supply or from another division or department either for or specific work or for stock, their value is credited to "Purchase" so that per contra, the cost may be included at once in the accounts of the works or stock. When payment is made, the head "Purchases" therefore, shows or negative (credit) balance which indicates that the stores were received but the value there of was not paid for.

Grant No. 35 -Contd.

(2) **Stock** . This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereof. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.

(3) **Miscellaneous Works Advances** . Accomodate (a) sale on credit (b) expenditure incurred on deposit works , in excess of deposit received (c) Losses, Retrenchment, Errors etc. and (d) Other items . Broadly speaking, the head is debited with all the sums which are eventually to be recovered . The balance under the head represents recoverable amounts.

(4) **Works Suspense** : The works suspense record in detail the cash, stock and other charges on each work whether carried out by departmental agency or contract. In the case of major works , it shows the works outlay by sub-heads and each sub-head shows the progress of work done, its value and rate of cost. Such transactions as are ultimately removed either by payment or recovery in cash or by book adjustment the transactions during 1995-96 under the various sub-heads of "Suspense" operated in the grant are given below :-

Major head and detailed units	Opening balance	Debit	Credit	Net actuals	Closing balance
	Debit + Credit +	(In lakhs or rupees)			Debit + Credit +
2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)					
01 - Water Supply - 799 - Suspense -					
Purchase	..	1,02.27	9,54.08	- 8,51.81	- 8,51.81
Stock	+ 1,20.00	8,22.24	5,46.47	+ 2,75.77	+ 3,95.77
Misc. Works Advance	+ 2,35.74	6,74.55	4,21.10	+ 2,53.45	+ 4,89.19
Works Suspense	..	2,50.64	1,95.43	+ 55.21	+ 55.21
Total :	3,55.74	18,49.70	21,17.08	- 2,67.38	+ 88.36

800 - Other Expenditure

State Plan (Annual Plan and Eighth Plan)

02 - Rural Water Supply Schemes spot sources (M.N.P.) (State's share)

O	2,66.50	}			
S	65.00		3,31.50	1,78.77	- 1,52.73

Grant No. 35 -Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 -	Rural Water Supply Schemes (M.N.P.) (State's share) - Rig Bored Tubewells			
	O 2,60.00	2,95.40	1,35.04	- 1,60.36
	S 35.40			
06 -	Special Component Plan for Scheduled Castes in Rural Areas - 16 - (M.N.P.) (State's share)			
(b)	Piped Water Supply Scheme			
	O 6,31.25	7,69.75	1,45.12	- 6,24.63
	S 1,38.50			
(c)	Spares/Implements for Rig Bored Tubewells			
	O 1,00.00	1,14.00	25.00	- 89.00
	S 14.00			

Enhancement of fund, in the above cases , by supplementary grant was required for meeting larger establishment charges towards Rural Water Supply Schemes, Piped Water Supply Scheme in Rural Areas. Reasons for final saving in the aforesaid cases have not been intimated (September, 1996)

08 -	Special Component Plan for Scheduled Castes - Water Supply Scheme for Arsenic difficult areas			
	O 60.00	65.12	..	- 65.12
	S 5.12			

Augmentation of fund by supplementary provision was attributed to larger establishment charges for meeting increased demand towards Water Supply Scheme for Arsenic difficult areas. Reasons for non-utilisation of fund have not been intimated (September, 1996).

107 - Sewerage Services

Centrally Sponsored (New Schemes)

02 -	Arsenic Submission	2,00.00	98.86	- 1,01.14
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Reasons for saving have not been intimated (September, 1996)

Grant No. 35 -Contd.

(iv) Excess :

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-				
01 - Water Supply -				
001 - Direction and Administration - Non - Plan				
01 - Public Health Engineering				
	O 26,07.32	27,65.00	29,10.61	+ 1,45.61
	S 1,57.68			
052 - Machinery and Equipment - Non - Plan				
01 - Machinery and Equipment				
101 - Urban Water Supply -				
State Plan (Annual Plan and Eighth Plan)				
02 - Urban Water Supply for Municipalities having population above 20,000 or less				
		41.59	88.79	+ 47.20
08 - Special Component Plan for Scheduled Castes - Urban Water Supply Schemes -				
(a) Municipalities having population of above 20,000				
		2,86.14	3,81.18	+ 95.04
799 - Suspense -				
Non - Plan				
43 - Suspense				
		10,00.00	18,49.70	+ 8,49.70
800 - Other Expenditure - Non - Plan				
01 - Works				
		3,80.00	4,65.41	+ 85.41
Reasons for excess in the above cases have not been intimated (September, 1996).				
800 - Other Expenditure -				
State Plan (Annual Plan and Eighth Plan)				
01 - Popied Water Supply Scheme for Rural areas (M.N.P.) (State's share)				
	O 15,26.25	16,79.75	24,42.43	+ 7,62.68
	S 1,53.50			

Grant No. 35 -Concl.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
06 -	Special Component Plan for Scheduled Castes in Rural areas (M.N.P.) (State's share)			
(a)	Rural Water Supply Scheme (Spot Sources)			
	O 1,02.50	1,27.50	2,08.26	+ 80.76
	S 25.00			
07 -	Water Supply Scheme for Arsenic/ difficult areas			
	O 1,56.00	1,69.33	8,46.36	+ 6,77.03
	S 13.33			

Augmentation of fund by supplementary provision was required for meeting larger establishment charges towards piped Water Supply Scheme in rural areas and water supply scheme in Arsenic difficult areas. Reasons for final excess in the above cases have not been communicated (September, 1996).

Capital -

- (i) No portion of the saving of Rs. 38.26 lakhs in the grant was surrendered during the year.

Grant No. 36 - Housing

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2216 - Housing -			
Voted -			
	Rs.		
Original	21,76.95,000	22,51,88,000	20,49,23,715
Supplementary	74,93,000		
Amount surrendered during the year (March 1996)			70,000
Charged -			
Original	1,02,000	1,02,000	..
Supplementary	..		
Amount surrendered during the year			Nil
CAPITAL -			
Major Heads : 4216 - Capital Outlay on Housing and 6216 - Loans for Housing —			
Voted -			
Original	33,11,54,000	33,11,54,000	15,74,95,558
Supplementary	..		
Amount surrendered during the year (March, 1996)			5,00,00
Charged -			
Original	..	3,70,000	..
Supplementary	3,70,000		
Amount surrendered during the year			Nil

Notes and Comments -

Revenue - (Voted grant) —

- (i) In view of overall saving of Rs. 2,02.64 lakhs, supplementary provision of Rs. 74.93 lakhs obtained in March, 1996 proved unnecessary.
- (ii) Out of saving of Rs. 2,02.64 lakhs in the grant an amount of Rs. 0.70 lakh only was surrendered during the year.

Grant No. - 36 - Contd.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2216 - Housing —			
01. Government Residential Buildings —			
700 - Other Housing —			
10. Maintenance of Government Buildings —			
State Plan (Seventh Plan and Committed)			
1018. Maintenance of Government Buildings	1,50.00	...	- 1,50.00

Reasons for nonutilisation of entire provision have not been intimated. (September, 1996).

80 - General —

 001 - Direction and Administration —

 Non-Plan

 01. Housing Directorate.

O	4,89.40	}	5,16.90	4,49.30	- 67.60
S	27.50				

Augmentation of fund by supplementary provision was made for meeting the expenditure towards maintenance of Government Housing Estates.

(iv) Saving mentioned above was partly counter - balanced by excess under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +		
2216 - Housing -					
01 - Government Residential Buildings --					
700 - Other Housing --					
Non-Plan					
04 - Estate Management --					
01 - Estate Directorate					
O	11,73.55	}	11,80.15	13,02.18	+ 1,22.03
S	6.60				

Grant No. 36 - Contd.

Augmentation of fund by supplementary provision was made for meeting the expenditure towards maintenance of Government Housing Estates. Reasons for final excess have not been intimated (September, 1996).

Charged appropriation --

(i) Entire provision of Rs. 1.02 lakhs remained unsurrendered and unutilised during the year.

CAPITAL (Voted Grant) --

(i) Out of total saving of Rs. 17,36.58 lakhs in the grant only a negligible amount of Rs. 5.00 lakhs was surrendered during the year by the department.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4216 - Capital Outlay on Housing --			
Housing --			
01 - Government Residential Buildings --			
700 - Other Housing --			
Non-Plan			
43 - Suspense -			
1. Suspense	1,00.00	58.01	- 41.99
02 - Urban Housing --			
101 - Salt Lake Scheme -			
Non-Plan -			
01 - Salt Lake Reclamation Scheme	7,74.44	5,55.33	- 2,19.11
Reasons for saving in both the cases havnot been intimated (September, 1996).			
104 - Middle Income Group			
Housing Schemes --			
State Plan (Annual Plan and Eighth Plan)			
01 - Construction of Houses under			
Middle Income Group Housing Schemes	50,00	..	- 50.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1996).			
105 - Rental Housing Scheme -			
State Plan (Annual Plan and Eighth Plan)			
0100 - Construction of Houses under Rental Housing Schemes for State Government Employees	7,02.00	2,81.04	- 4,20.96
0200 - Rental Housing Scheme for working Women one-room Apartment	5,33.00	4,04.63	- 1,28.37
106 - Low Income Group Housing Schemes -			
State Plan (Annual Plan and Eighth Plan)			

Grant No. 36 - Concl.

0100 - Construction of House under Low Income Group Housing Schemes	50 00	5 11	- 44 89
800 - Other Expenditure --			
State Plan (Annual Plan and Eighth Plan)			
0100 - Land Acquisition and Development Scheme	2,90 00	89 96	- 2,00.04
0200 - Ownership Flat for State Govt Employees	1,65 00	1 87	- 1,63 13
0800 - (e) Cash Loan Scheme	2,90 00	..	- 2,90 00

Reasons for saving in all the cases and non-utilisation of the entire provision in the last one have not been intimated (September, 1996)

6216 - Loans for Housing --

80 - General --

201 - Loans to Housing Boards -

State Plan (Annual Plan and Eighth Plan)

1 - Loans to West Bengal Housing Board in lieu of market borrowing

2,10 00	1,00 00	- 1,10 00
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Reasons for final saving have not been intimated (September, 1996)

(iii) Saving mentioned above was partly counter- balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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4216 - Capital outlay on Housing --

02 - Urban Housing --

State Plan (Annual Plan and Eighth Plan)

01 - Extention of Building at Salt Lake School

24 00	66 31	+ 42.31
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Reasons for excess have not been intimated (September, 1996)

Charged Appropriation -

(i) Entire fund of Rs 3 70 lakhs created by supplementary appropriation for payment of decretal dues remaind, un-utilised and unsurrendered during the year

Grant No. 37 - Urban Development (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2217 - Urban Development -			
Original	Rs. 2,43,28,00,000	2,43,28,00,000	2,19,32,10,750
Supplementary	...		
Amount surrendered during the year (March, 1996)			3,75,039
CAPITAL -			
Major Heads : 4217 - Capital Outlay on Urban Development and 6217 - Loans for Urban Development --			
Original	82,31,00,000	82,31,00,000	44,65,32,115
Supplementary	...		
Amount surrendered during the year			Nil

Notes and Comments -

Revenue -

(i) Out of total saving of Rs.23,95.89 lakhs in the grant a very negligible amount of Rs.3.75 lakhs only were surrendered during the year which proved injudicious.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2217 - Urban Development -			
01 - State Capital Development -			
101 - Greater Calcutta Development Schemes -- Non-Plan			
(ii) Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
02 - Grants-in-aid for specific purposes --			
31 - Dearness concession to the employees of the Calcutta Municipal Corporation.	50,00.00	39,99.92	- 10,00.08

Grant No. 37 - Contd

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 -	Grants to Calcutta Municipal Corporation to meet increased cost of pay of their employees	20,26.50	6,27.05	- 13,99.45
06 -	Grants to C.I.T.for dearness concession to its employees	4,60.00	2,37.50	- 2,22.50
	Reasons for saving in the above cases have not been intimated. (September, 1996).			
08 -	Grants to Calcutta Municipal Corporation to supplement its water supply,sewerage and drainage account.	50.00	...	- 50.00
12 -	Grants to Calcutta Municipal corporation for meeting energy bills	24,00.00	22,83.25	- 1,16.75
	Centrally sponsored (New Scheme)			
01 -	Grants for Schemes under Magacity Project	20,00.00	...	- 20,00.00
03 -	Integrated Development of Small and Medium Towns			
191 -	Assistance to Local Bodies,Corporation, Urban Development Authorities,Town Improvement Boards etc. --			
	State Plan (Annual Plan and Eighth Plan)			
01 -	Integrated Development of Small and Medium Towns (State's Share)	3,05.00	2,50.49	- 54.51
04 -	Slum Area Improvement			
191 -	Assistance to Local Bodies,Corporation, Urban Development Authorities,Town Improvement Boards,etc.- Non -Plan			
01 -	Grants to Calcutta Municipal Corporation to supplement its Bustee Services account	1,00.00	30.00	- 70.00
	State Plan (Annual Plan and Eighth Plan)			

Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 - Assistance to C.M.D.A. for Slum improvement under Minimum Needs programme	1,70.00	48.99	- 1,21.01
Reasons for non-utilisation of entire provision in 1st and 3rd cases and those for saving in the other cases have not been intimated (September, 1996).			
05 - Other Urban Development Scheme -			
191 - Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards, etc.-			
Non- Plan			
01 - Grants-in-aid for specific purpose- --			
(i) Dearness concession to the employees of the Howrah Municipal Corporation	5,20.00	4,76.93	- 43.07
03 - Grants to Local Bodies to meet increased cost of pay of their employees	13,89.00	10,95.99	- 2,93.01
08 - Grants to the H.I.T. for salaries, dearness concession to its employees	3,05.00	34.73	- 2,70.27
Reasons for saving in all the above cases have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
09 - Nehru Rojgar Yojana			
(ii) Urban Wage Employment	1,00.00	...	- 1,00.00
(iii) Housing and Shelter Upgradation	1,00.00	...	- 1,00.00
(iv) Administrative and Operational Expenses	50.00	...	- 50.00
(v) Training and Infrastructure Support	75.00	..	- 75.00
(vi) Strengthening of Urban Local Bodies	50.00	...	- 50.00

Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)			
01 - Special Component Plan for Scheduled Castes-Programme for liberation of scavengers by conversion of service privies into sanitary latrines in Municipal towns (Centres share)	1,00.00	...	- 1.00.00
80 - General			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. --			
Non-Plan			
01. Grants to the Corporations, Municipalities, C.M D.A. and Other Local Bodies for maintenance of civic assets created in the C.M.D.A. --	16,00.00	14,50.00	- 1,50.00
Reasons for saving in the last case and non-utilisation of entire provision in the first six cases have not been intimated (September, 1996).			

(iii) Saving mentioned above was partly counter-balanced by excess mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2217 - Urban Development -			
04- Slum Area Improvement -			
191 - Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards, etc.			
State Plan (Annual Plan and Eighth Plan)			
04 - Assistance to CMDA for Calcutta Bustee Improvement Project (U.K. Assisted)	13,80.00	29,84.85	+ 16,04.85
05 - Other Urban Development Schemes-			

Grant No. 37 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
191 - Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards, etc.			
Non-plan			
01 - Grants-in-aid for specific purpose -			
(ii) Dearness concession to the employees of the Urban Local Bodies	28,00.00	32,75.34	+ 4,75.34
(iii) Winter allowance to the employees of the Local Bodies, etc.	6.00	4,17.16	+ 4,11.16
04 - Grants to Howrah Municipal Corporation to meet increased cost of pay of their employees	2,71.00	5,71.81	+ 3,00.81
State Plan (Annual Plan and Eighth Plan)			
03 - Special Component Plan for Scheduled Caste-Programme for liberation of scavengers by conversion of service privies into sanitary latrines in Municipal towns (State's Share)	2,25.00	2,98.29	+ 73.29
09 - Nehru Rojgar Yojana			
(i) Urban Micro Enterprises	1,00.00	3,50.00	+ 2,50.00
14 - Prime Minister's Integrated Urban Poverty Eradication programme (I.U.P.E.P.)	40.00	6,37.91	+ 5,97.91
80- General-			
191 - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.-			
Seventh Plan (Committed)			
03 - Grants to CMC, Municipalities, CMDA and other Local Bodies for maintenance of civic assets created by CMDA.	6,00.00	7,50.00	+ 1,50.00

Reasons for excess in none of aforesaid cases have been intimated (September, 1996).

Capital -

(i) No portion of saving of Rs.37,65.68 lakhs in the grant was surrendered during the year by the department.

(ii) Saving occurred mainly under:-

Grant No. 37 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6217 - Loans for Urban Development-			
01 - State Capital Development -			
191 - Loans to Local Bodies, Corporations, etc. -			
State Plan (Annual Plan and Eighth Plan)			
1- (a) Loans for Schemes under Magacity project	5,90.00	..	- 5,90.00
(b) Loans to C.M.D.A. in lieu of market borrowing	40.00.00	15,49.00	- 24,51.00
7 - Loans to CMDA for surface water supply to South Dum Dum and Dum Dum Municipalities and Bidhan nagar Tram Stop	2,00.00	...	- 2,00.00
Centrally Sponsored (New Schemes)			
1 - Loans for Schemes under Magacity Project	20,00.00	...	- 20,00.00
03 - Integrated Development of Small and Medium Towns:-			
191 - Loans to Local Bodies, Corporations, etc.			
Centrally Sponsored (New Schemes)			
1 - Loans for Integrated Development of Small and Medium Towns	3,05.00	94.00	-2,11.00
60 - Other Urban Development Schemes-			
191 - Loans to Local Bodies, Corporation etc.			
State Plan (Annual Plan and Eighth Plan)			
1 - Loans to Haldia Development Authority for Integrated development of Industrial Urban Complex and Township at Haldia	3,00.00	2,09.96	- 90.04
2 - Loans to Asansol-Durgapur Development Authority for development of Asansol-Durgapur Area	1,10.00	43.18	- 66.82

Reasons for non-utilisation of the entire provision in the 1st, 3rd and 4th cases above and those for saving in all other cases have not been intimated (September, 1996).

(iii) Saving mentioned above was partly counter-balanced by excess mainly under:-

Grant No. 37 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
6217 - Loans for Urban Development -			
01 - State Capital Development -			
191 - Loans to Local Bodies, Corporations, etc. -			
Non-Plan			
1 - Loans to Calcutta Corporation	...	2,00.00	+ 2,00.00
Reasons for incurring expenditure without budget provision have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
1 - Loans under Calcutta Metropolitan District Development Scheme	4,10.00	16,10.00	+ 12,00.00
60 - Other Urban Development Schemes -			
191 - Loans to Local Bodies, Corporation, etc.-			
Non-Plan			
1 - Loans to other Development Authority	...	1,79.31	+ 1,79.31
State Plan (Annual Plan and Eighth Plan)			
3 - Loans to Siliguri-Jalpaiguri Development Authority for development of Siliguri-Jalpaiguri area	1,10.00	4,32.05	+ 3,22.05
Reasons for excess in the first and third cases and incurring expenditure without budget provision in the second case as mentioned aforesaid have not been communicated (September, 1996).			

Grant No. 38 - Information and Publicity (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2220 - Information and Publicity -			
Original	Rs. 15,87,45,000	16,21,93,201	- 63,96,799
Supplementary	98,45,000		
Amount surrendered during the year		..	Nil
CAPITAL -			
Major Heads : 4220 - Capital Outlay on Information and Publicity and 6220 - Loan for Information and Publicity --			
Original	1,24,93,000	30,00,000	- 94,93,000
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and Comments -

Revenue -

- (i) In view of overall saving of Rs. 63.97 lakhs in the grant, supplementary provision of Rs. 98.45 lakhs obtained in March, 1996 proved excessive.
- (ii) No portion of saving of Rs. 63.97 lakhs in the grant was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2220 - Information and Publicity --			
01 - Films --			
001 - Direction and Administration --			
Non-Plan			
01 - Salaries --			
O	8.20.00	7,02.88	- 1,54.12
S	37.00		
		8.57.00	

Grant No. 38 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure --				
Non-Plan --				
01. Film Development Board --				
O	53.00	}	58.00	- 12.99
S	5.00			
State Plan (Annual Plan and Eighth Plan)				
02 - Modernisation of Studio Laboratories		45.00	13.11	- 31.89

Augmentation of fund by supplementary provision in the first two cases was stated to be due to meeting larger establishment charges.

Reasons for final saving in the above mentioned cases have not been intimated (September, 1996).

Seventh Plan (Committed)

01 - Setting up of an Art Film Theatre and Film Archive

O	50.80	}	56.92	- 16.53
S	6.12			

Augmentation of fund by supplementary provision was stated to be due to meeting larger establishment charges.

Reasons for final saving have not been intimated (September, 1996).

60 - Others --

106 - Field Publicity --

Non-Plan

01. Field Information		33.00	10.84	- 22.16
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110 - Publications --

Non-Plan --

01 - Publications		1,20.25	1,05.47	- 14.78
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Reasons for saving in none of the cases have been intimated (September, 1996).

Grant No. 38 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
800 - Other Expenditure -- Non-Plan				
02 - Fair and Exhibitions --				
O	35.00			
S	24.00			
		59.00	35.20	- 23.80

Augmentation of fund by supplementary provision was stated to be due to meeting larger expenditure on Fairs and Exhibitions.

Reasons for final saving have not been intimated (September, 1996).

(iv) - Saving mentioned in (iii) was partly counter-balanced by excess mainly under --

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2220 - Information and Publicity --				
01 - Films --				
800 - Other Expenditure --				
State Plan (Annual Plan and Eighth Plan)				
03. Film Festivals		4.00	30.81	+ 26.81
Reasons for excess have not been intimated (September, 1996).				
60 - Others --				
101 - Advertising Visual Publicity --				
Non-Plan				
0108 - Advertising, Sales and Publicity Expenses				
O	2,50.00			
S	21.87			
		2,71.87	4,61.26	+ 1,89.39
106 - Field Publicity --				
State Plan (Annual Plan and Eighth Plan)				

Grant No. 38 - Concl.

06 - Setting up of Rural Video Screening Units 5.00 30.76 + 25.76

Augmentation of fund by supplementary provision in the first case was stated to be due to meeting larger charges on Advertising, Sales and Publicity.

Reasons for final excess in both the cases have not been intimated (September, 1996).

Capital --

(i) No portion of saving of Rs. 94.93 lakhs in the grant was surrendered during the year by the Department.

(ii) Saving occurred mainly under :--

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4220 - Capital Outlay on Information and Publicity --			
01 - Films --			
190 - Investment in Public Sector and Other Undertakings --			
State Plan (Annual Plan and Eighth Plan)			
02. Video Complex	30.00	..	- 30.00
6220 - Loans for Information and Publicity --			
01 - Films --			
190 - Loans to Public Sector and other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
01 - Loans to West Bengal Film Development Corporation	40.00	..	- 40.00
800 - Other Loans --			
State Plan (Annual Plan and Eighth Plan)			
01 - Loans for financial assistance for Construction of Cinema House.	15.00	..	- 15.00

Reasons for non-utilisation of entire provisions in the above cases have not been intimated (September, 1996).

Grant No. 39 - Labour and Employment (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2230 - Labour and Employment -			
Original	37,74,80,000		
Supplementary	..		
	37,74,80,000	30,61,67,100	- 7,13,12,900
Amount surrendered during the year (March, 1996)	..	..	91,000

Notes and Comments -

(i) Out of total saving of Rs. 7,13.13 lakhs in the grant a negligible amount of Rs. 0.91 lakhs only was surrendered during the year which proved injudicious.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2230 - Labour and Employment -			
02 - Employment -			
001 - Direction and Administration --			
State Plan (Annual Plan and Eighth Plan)			
01 - Extension of Employment Services	35.00	7.66	- 27.34
004 - Research, Survey and Statistics -			
State Plan (Annual Plan and Eighth Plan)			
01 - Self-Employment Scheme for the Registered Un-employed in West Bengal	4,67.00	0.21	- 4,66.79
03 - Training -			
003 - Training of Craftsmen and Supervisors -			
Non-Plan -			
01 - Vocational Training Centres	10,50.55	9,80.10	- 70.45
State Plan (Annual Plan and Eighth Plan)			
03 - Craftsmen Training of State Project Implementation Unit	70.00	32.15	- 37.85

Reasons for saving in the above cases have not been intimated (September, 1996).

Grant No. - 39 - Concl'd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2230 - Labour and Employment -			
02 - Employment -			
004 - Research, Survey and Statistics -			
Non-Plan -			
04 - Additional Employment Programme			
O	2,20.31]		
R -	0.91]	2,49.99	+ 30.59
03 - Training --			
003 - Training of Craftsman and Supervisors --			
Non-Plan			
02 - National Apprenticeship Training --	1,20.49	1,44.69	+ 24.20

Anticipated saving in the first case was stated to be due to follow up action of economic measure of the State Government. Reasons for final saving in both the cases have not been intimated (September, 1996).

Grant No. ..40 - Social Security and Welfare (Rehabilitation)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2235 - Social Security and Welfare (Rehabilitation) -				
Voted -				
Original	37,50,10,000	} 39,91,95,000	22,65,21,467	- 17,26,73.533
Supplementary	2,41,85,000			
Amount surrendered during the year(March, 1996)		15,15,51,600
Charged -				
Original	1,00,00,000	} 1,50,00,000	1,19,90,711	- 30,09,289
Supplementary	50,00,000			
Amount surrendered during the year (March, 1996)		22,19,116
CAPITAL -				
Major Head : 4235 - Capital Outlay on Social Security and Welfare (Rehabilitation) and 6235 - Loans for Social Security and Welfare (Rehabilitation) -				
Voted -				
Original	5,00,000	} 5,00,000	- 78,985 (B)	- 5,78.985
Supplementary	...			
Amount surrendered during the year (March, 1996)		2,52,000

Notes and Comments -
Revenue (Voted grant) -

- (i) Out of final saving of Rs. 17,26.74 lakhs in the grant, Rs. 15,15.52 lakhs was surrendered during the year.
- (ii) In view of overall saving of Rs. 17,26.74 lakhs in the grant, supplementary provision of Rs. 2,41.85 lakhs obtained in March, 1996 proved unnecessary.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235 - Social Security and Welfare (Rehabilitation) -			
01 - Rehabilitation-			
103 - Displaced persons from former East Pakistan -			

(B) (-) Minus expenditure is due to refund of State share capital by the West Bengal State Co-operative Bank Calcutta vide CAL. PAO's reference No. PAO/Misc./Comp-A/OWA/258/562 dated 13.2.96.

Grant No. ..40 - Contd.

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Non - Plan					
01.	Refugee Relief and Rehabilitation Directorate Establishments				
	O	1,65.01	1,19.19	1,40.47	+ 21.28
	R	- 45.82			
Reasons for anticipated saving as well as final excess have not been intimated (September, 1996)					
02.	Refugee Relief and Rehabilitation Directorate Establishment (Education)		48.93	20.61	- 28.32
Reasons for saving have not been intimated (September, 1996).					
202 - Other Rehabilitation Schemes -					
Non - Plan					
01 (1)	Expenditure on P.L. Homes				
	O	1,22.90	40.96	59.29	+ 18.33
	R	- 81.94			
Reasons for anticipated saving as well as for final excess have not been intimated (September, 1996).					
0900. Other Schemes -					
Vocational Training and Work Centres					
Educational Grants -					
1009.	Primary Education Schemes (Education)		4,25.00	2,87.22	- 1,37.78
Reasons for saving have not been intimated (September, 1996).					
1951.	Acquisition of Lands (Housing Schemes)				
	O	7,00.00	2,19.96	1,64.32	- 55.64
	R	- 4,80.04			
Central Sector (New Schemes)					
Others Rehabilitation Schemes Basic					
Infrastructural Facilities in the Displaced					
Persons Colonies in West Bengal					
	O	18,00.00	11,65.16	11,23.82	- 41.35
	S	2,33.00			
	R	- 8,67.84			

Augmentation of fund by supplementary provision in the second case was stated to be required for providing basic infrastructural facilities in the displaced persons colonies and for acquisition of land for housing schemes. Reasons for anticipated as well as final saving in both the cases have not been intimated (September, 1996).

Grant No. ..40 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Charged Appropriation -

(i) Out of final saving of Rs. 30.09 lakhs in the appropriation Rs. 22.19 lakhs were surrendered during the year.

(ii) In view of overall saving of Rs. 30.09 lakhs in the appropriation , supplementary provision of Rs. 50.00 lakhs obtained in March, 1996 proved excessive.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235 - Social Security and Welfare (Rehabilitation) -			
01. Rehabilitation -			
202 - Other Rehabilitation Schemes - Non - Plan			
1951. Acquisition of Lands (Housing Schemes)			
O 1,00.00			
S 50.00			
R - 22.19			
	1,27.81	1,19.91	- 7.90

Augmentation of fund by supplementary provision was stated to be required for providing basic infrastructural facilities in the displaced persons colonies and for acquisition of land for housing schemes. Reasons for anticipated as well as final saving have not been intimated (September, 1996).

Capital -

(i) The final saving in the grant worked out to Rs. 5.79 lakhs out of which an amount of Rs. 2.52 lakhs were surrendered by the department during the year.

**Grant No. 41 - Social Security and Welfare (Welfare of Scheduled Castes,
Scheduled Tribes and Other Backward Classes) (All voted)**

Section and Major Head	Total Grant	Actual expenditure	Excess + Savings - Rs.
	Rs.	Rs.	
REVENUE -			
Major Heads : 2202 - General Education (Tribal Areas Sub-Plan), 2204 - Sports and Youth Services (Tribal Areas Sub-Plan), 2210 - Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan), 2210 - Medical and Public Health (Public Health) (Tribal Areas Sub-Plan), 2215 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan), 2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 2235 - Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan), 2236 Nutrition (Tribal Areas Sub-Plan), 2250 - Other Social Services (Tribal Areas Sub-Plan), 2401 - Crop Husbandry (Tribal Areas Sub-Plan), 2402 - Soil and Water Conservation (Tribal Areas Sub-Plan), 2403 - Animal Husbandry (Tribal Areas Sub-Plan), 2405 - Fisheries (Tribal Areas Sub-Plan), 2406 - Forestry and Wild Life (Tribal Areas Sub-Plan), 2408 - Food, Storage and Warehousing (Tribal Areas Sub-Plan), 2425 - Co-operation (Tribal Areas Sub-Plan), 2435 - Other Agricultural Programmes (Tribal Areas Sub-Plan), 2501 - Special Programmes for Rural Development (Tribal Areas Sub-Plan), 2515 - Other Rural Development Programmes (Community Development) (Tribal Areas Sub-Plan), 2575 - Other Special Areas Programmes (Tribal Areas Sub-Plan), 2702 - Minor Irrigation (Tribal Areas Sub-Plan), 2851 - Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) --			
Original	Rs. 162,56,21,000	162,56,21,000	120,77,73,211
Supplementary	..		
Amount surrendered during the year		..	- 41,78,47,789
CAPITAL -			
Major Heads : 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 4250 - Capital Outlay on Other Social Services (Tribal Areas Sub-Plan), 4401 - Capital Outlay on Crop Husbandry (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 4425 - Capital Outlay on Co-operation (Tribal Areas Sub-Plan), 4435 - Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan), 4702 - Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan), 4705 - Capital Outlay on Command Area Development (Tribal Area Sub Plan), 4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 5054 - Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan), 6225 - Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes, 6250 - Loans for Other Social Services (Tribal Areas Sub-Plan), 6425 - Loans for Co-operation (Tribal Areas Sub-Plan), 6575 - Loans for Other Special Areas Programmes (Excluding Public Undertakings) (Tribal Areas Sub-Plan), 6851 - Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) -			
		..	Nil

Grant No. 41 - Contd.

Section and Major Head		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
	Rs.			
Original	11,34,32,000	11,79,42,000	3,12,03,762	- 8,67,38,248
Supplementary	45,10,000			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

Revenue -

- (i) No portion of the huge saving of Rs. 41,78.48 lakhs in the grant was surrendered during the year by the department.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2202-General Education-			
(Tribal Areas Sub-Plan)			
01. Elementary Education —			
796 - Tribal Areas Sub-Plan-			
State Plan (Annual Plan and Eighth Plan)			
2. Provision for incentive to the development of elementary education (MNP)	1,25.00	..	- 1,25.00
4. Printing of Nationalised text books for children at Primary stage (MNP)	52.00	..	- 52.00
5. Mid-day meals for children (MNP)	50.00	..	- 50.00
02 - Secondary —			
796 - Tribal Areas Sub-Plan —			
State Plan (Annual Plan and Eighth Plan)			
1. Expansion of teaching and educational facilities for children of age group 11-14			
(i) Teachers and non-Teachers cost (MNP)	1,10.00	..	- 1,10.00

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3. Expansion of teaching and educational facilities for children of age group 14-16	75.00	..	- 75.00
04 - Adult Education — State Plan (Annual Plan and Eighth Plan)			
Adult Education —			
1. Literacy Programme (MNP)	61.00	..	- 61.00
Reasons for non-utilisation of the entire provision in all the above cases have not been intimated (September, 1996).			
2210 - Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) —			
03 - Rural Health Services —			
Allopathy —			
796 - Tribal Areas Sub-Plan — State Plan (Annual Plan and Eighth Plan)			
01. Primary Health Care Services in tribal areas under MNP	70.00	11.82	- 58.18
2215- Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)- (Tribal Areas Sub-Plan)			
01-Water Supply-			
796-Tribal Areas Sub-Plan- State Plan (Annual Plan and Eighth Plan)			
01. Piped Water Supply Scheme for Rural Areas (MNP) (States Share) -			
2. Piped Water Supply Scheme for Tribal Areas Sub-Plan	2,43.50	3.79	- 2,39.71
Reasons for saving in both the cases have not been intimated (September, 1996).			
2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-			
01- Welfare of Scheduled Castes-			
190- Assistance to Public Sector and Other Undertakings-			
Non-Plan			
1. West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	66.81	..	- 66.81
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
277 - Education —			
Non-Plan			
0109 (a) Book grants and examination fees	4,75.90	3,52.81	- 1,23.09
0304 (c) Hostel Charges	2,60.00	1,82.08	- 77.92
0412 (d) Scholarship to students reading in Post-Secondary Stage	2,40.00	1,44.27	- 95.73
State Plan (Annual Plan and Eighth Plan)			
0109 (a) Book grants and examination fees	4,00.00	2,44.43	- 1,55.57
0380 (c) Payment of maintenance charges to the students belonging to the families having income not exceeding Rs.3600/- per annum	4,20.00	1,16.66	- 3,03.34
Centrally Sponsored (New Schemes)			
0112 (a) Scholarship to students (Stipends and Scholarship)	3,00.00	55.56	- 2,44.44
793. Special Central Assistance for Scheduled Castes			
Component Plan —			
State Plan (Supplement Plan)			
Programmes for Development of Scheduled Castes	34,50.00	26,66.05	- 7,83.95
800 - Other Expenditure —			
Centrally Sponsored (New Schemes)			
4. National Scheme of Rehabilitation of Scavengers and their dependents	2,00.00	..	- 2,00.00
Reasons for non-utilisation of the entire provision in the last one and those for saving in the other cases have not been intimated (September, 1996).			
02 - Welfare of Scheduled Tribes			
277- Education-			
Non-Plan			
0109. Book grants and examination fees	1,26.00	71.48	- 54.52
Centrally Sponsored (New Schemes and Committed)			
0512. Scholarship to Students Stipend and Scholarships	1,60.00	52.79	- 1,07.21
794 - Special Control Assistance for Tribal Sub-Plan —			
State Plan (Supplement Plan)			
Integrated Tribal Areas Development Project	17,65.00	14,91.96	- 2,73.04

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80-General-			
001 - Direction and Administration -			
Non Plan			
02 - District Organisation	5,81.81	4,63.17	- 1,18.64
Reasons for saving in all the above cases have not been intimated(September, 1996).			
800 - Other Expenditure —			
Non-Plan			
01 - Education —			
0880- Lump provision for Revision of Pay Scales of employees of Co-operatives under S.C. & T.W.	50.00	..	- 50.00
Reasons for non-utilisation of fund have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
Education —			
14. Additional benefit for Post Matric hosteller reading in classes XI & XII	50.00	8.27	- 41.73
2406- Forestry and Wild Life- (Tribal Areas Sub-Plan)			
02 - Environmental Forestry and Wild Life —			
796 - Tribal Areas Sub-Plan			
Centrally Sponsored (New Scheme)			
Forest Conservation and Development —			
01. Integrated Afforestation and Eco-Development Project	75.00	0.45	- 74.55
02. Environmental Forestry and Wild Life —			
Centrally Sponsored (New Schemes)			
Nature Conservation —			
01. Beneficiary oriented Schemes for Tribal Development	74.00	4.19	- 69.81
03. Eco-Development Programme around Tiger Resources Areas	50.00	..	- 50.00
Reasons for saving in the above cases and non-utilisation of the entire provision in last one have not been intimated (September, 1996).			

Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2501 - Special Programmes for Rural Development (Tribal Area Sub-Plan) —			
02 - Drought Prone Areas Development Programme —			
796 - Tribal Areas Sub-Plan			
State Plan (Annual Plan and Eighth Plan)			
(a) I.R.D.P. under other Blocks	6,18.27	..	- 6,18.27
Central Sector (New Schemes)			
(i) Drought Prone Areas Programme	61.50	12.81	- 48.69

Reasons for saving in the above cases have not been intimated (September, 1996).

(iii) Saving mentioned in (ii) was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2225 - Welfare of Schedules Castes, Scheduled Tribes and Other backward Classes —			
01 - Welfare of Scheduled Castes —			
277 - Education —			
Non-Plan			
0280 (b) Payment of maintenance charges to the students belonging to the families having income not exceeding Rs. 3600/- per annum	1,17.70	1,64.84	+ 47.14
State Plan (Annual Plan and Eighth Plan)			
0234 (b) Hostel Charges	3,95.00	5,78.99	+ 1,83.99
Centrally Sponsored (New Schemes)			
0612 (a) Scholarship to students (Stipends and Scholarships)	3,80.00	6,06.97	+ 2,26.97

Reasons for excess in the above cases have not been intimated (September, 1996).

02 - Welfare of Scheduled Tribes —

277 - Education

Non-Plan

0334 - Hostel Charges	2,75.00	3,20.87	+ 45.87
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Grant No. 41—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
796- Tribal Areas Sub-Plan State Plan (Annual Plan and Eighth Plan)			
B- Education			
0534 - Hostel Charges	4,00.00	4,99.82	+ 99.82
State Plan (Supplement Plan)			
State Plan Schemes under proviso to Article 275 (1) of the Constitution of India-			
3900- Community Projects for Tribal Development	3,20.00	4,17.75	+ 97.75
80 - General —			
001 - Direction and Administration —			
Seventh Plan (Committed) Strengthening of staff at the Headquarters and at field level —			
02 - District Organisation	54.12	1,20.54	+ 66.42
Reasons for excess in all the above cases have not been communicated (September, 1996).			
2406 - Forestry and Wild Life (Tribal Area Sub-Plan)			
01 - Forestry —			
796 - Tribal Areas Sub-Plan			
State Plan (Annual Plan and Eighth Plan)			
Extension and Training —			
9. West Bengal Forestry Project 1200 Forestry Treatment	5,80.00	6,57.56	+ 77.56
Reasons for excess have not been intimated (September, 1996).			
2501- Special Programmes for Rural Development- (Tribal Areas Sub-Plan)			
02- Drought Prone Areas Development Programme-			
796- Tribal Areas Sub-Plan - State Plan(Annual Plan and Eighth Plan)			
1. Drought Prone Areas Development Programme-			
(g) Watershed Development			
O	60.00		
R	- 9.78		
	50.22	3,53.24	+ 3,03.02
Reasons for anticipated saving as well as final excess have not been intimated (September, 1996).			

Grant No. 41—Concl'd.

Capital -

- i) No portion of the saving of Rs. 8,67.38 lakhs in the grant was surrendered by the Department during the year.
- (ii) In view of overall saving of Rs. 8,67.38 lakhs in the grant supplementary provision of Rs. 45 10 lakhs obtained in March, 1996 proved unnecessary.
- (iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -			
01- Welfare of Scheduled Castes-			
190- Investment in Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
Investment-			
0122- Share Capital Contribution to the West Bengal Schedule Castes and Scheduled Tribes Development and Finance Corporation	2,35.00	..	- 2,35.00
02- Welfare of Scheduled Castes-			
190- Investment of Public Sector and Other Undertakings —			
State Plan (Supplement Plan)			
0200 (a) State Contribution to the Share Capital to the West Bengal Tribal Development Co-operative Corporation	50.00	..	- 50.00
0400(c) State Contribution to the Share Capital to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	58.00	..	- 58.00
5045 - Capital Outlay on Roads and Bridges (Tribal Area Sub-Plan) —			
796 - Tribal Area Sub-Plan —			
State Plan (Annual Plan and Eighth Plan)			
0100 - Development of State Roads	5,70.00	1,04 67	- 4,65.33

Reasons for non-utilisation of the entire provision in the first three cases and saving in the last one have not been intimated (September, 1996).

**Grant No. 42 - Social Security and Welfare (Social Welfare)
(All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2235 - Social Security and Welfare (Social Welfare) -			
Original	Rs. 118,05,89,000		
Supplementary	22,76,27,000		
Amount surrendered during the year (March, 1996)	..	..	2,200
	140,82,16,000	131,51,38,161	- 9,30,77,839

Notes and Comments -

(i) In view of overall saving of Rs.9,30.78 lakhs in the grant, supplementary provision of Rs.22,76,27 lakhs obtained in March, 1996 proved excessive.

(ii) Out of overall saving of Rs.9,30.78 lakhs in the grant, a meagre amount of Rs.0.02 lakh only was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2235 - Social Security and Welfare (Social Welfare) -			
02 - Social Welfare -			
001 - Direction and Administration -			
Non-Plan			
4 - Directorate of Relief and District Establishment (Relief)	9,28.93	7,75.79	- 1,53.14
6 - Emergency Relief Programme in Collaboration with CARE	45.00	0.23	- 44.77
Reasons for saving in the above cases have not been intimated (September, 1996).			
102 - Child Welfare -			
Non-Plan			
1 - Govt. of India's Crash Programme of Nutrition for Children			
O	6,49.34		
S	35.00		
	6,84.34	4,99.28	- 1,85.06
3 - Family and Child Welfare Projects			
O	2,00.00		
S	50.00		
	2,50.00	1,62.41	- 87.59
Augmentation of funds by supplementary provision in both the above cases were stated to be required for meeting larger expenditure on account of welfare of children and women.			
Reasons for mutual saving in both the cases have not been intimated (September, 1996).			
Centrally Sponsored (New Schemes)			
03 - Integrated Child Development Services Project Schemes	41,00.00	39,01.22	- 1,98.78

Grant No. 42 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Central Sectors (New Schemes)			
Grants for Training Programme of E.C.D.S.	1,00.00	21.42	- 78.58
103 - Women's Welfare-Centrally Sponsored (New Schemes)			
1 - National Programme on improved Chullah	80.00	0.75	- 79.25
Reasons for saving in all above cases have not been intimated (September, 1996).			
800 - Other Expenditure			
Non-Plan			
7 - Provision for Normal G.R. Food and Cloths-(Relief Dept.)			
O	7,50.00	9,00.00	7,73.06
S	1,50.00		
12 - A new Scheme for Social Welfare	5,59.86	4,28.41	- 1,31.45
60 - Other Social Security and Welfare Programmes -			
102 - Pensions Under Social Security Schmes-Non-Plan			
2 - Grant of Old-age pension to marginal farmers,Share Croppers and agricultural labourers	4,05.00	2,27.11	- 1,77.89
Augmentation of fund by supplementary provision in the first case was stated to be required for meeting larger expenditure on account of subsidy foward supply of rice to agricultural labourers at special subsidised rates.			
Reasons for saving in the above cases have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
1 - National Old age Pension Scheme (NOAPS)			
O	...	6,26.00	1,77.94
S	6,26.00		
- 4,48.06			
200 - Other Programmes -			
Non-Plan			
6 - Legal Aid Committees-			
(i) Legal aid to poor persons	1,68.98	1,14.92	- 54.06
Creation of fund by supplementary provision in the first case was stated to be required for meeting larger expenditure on account of introduction in National Old Age Pension Schemes.			
Reasons for saving in both the cases have not been intimated (September, 1996).			
(iv) Saving mentioned above was partly counter-balanced by excess mainly under :-			

Grant No. 42 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2235 - Social Security and Welfare (Social Welfare) -			
02 - Social Welfare -			
200 - Other Relief Measures-			
State Plan (Annual Plan and Eighth Plan)			
1 - Grants to West Bengal Minorities			
Development and Finance Corporation			
O	...]		
S	25.00]	25.00	75.00
			+ 50.00
60 - Other Social Security and Welfare Programmes			
200 - Other Programmes			
Non-Plan			
10 - Expenditure on account of distribution			
of clothing etc.			
among the indigent persons through MLA's			
	50.00	1,22.15	+ 72.15

Creation of fund in the first case by supplementary provision was stated to be required for payment of grant to the West Bengal Minorities Dev. and Finance Corporation.

Reasons for excess in both the cases have not been intimated (September, 1996).

25 - Relief to victims/families of victims caused by vehicles

O	1,00.00]		
S	0.02]	99.98	1,47.06
			+ 47.08

Reasons for anticipated saving as well as final excess have not been intimated (September, 1996).

28 - Scheme for supply of rice at specially subsidised rates to agricultural labourers
 (a) Rice Subsidy
 (b) Transport subsidy

O	5,00.00]		
S	5,00.00]	10,00.00	15,00.00
			+ 5,00.00

State Plan (Annual Plan and Eighth Plan)
3 - Assistance for Construction of Houses destroyed/damaged by Natural Calamity

O	...]		
S	7,50.00]	7,50.00	14,12.29
			+ 6,62.29

Augmentation and creation of fund in the first and the third cases respectively by supplementary provision were stated to be required for meeting larger expenditure on account of subsidy for supply of rice to agricultural labourers at special subsidised rates and also on account of assistance for construction of Houses destroyed/damaged by Natural Calamity.

Reasons for final excess in both the above cases have not been intimated (September, 1996).

Grant No. 43 - Nutrition (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2236 - Nutrition -			
Original	12,40,77,000		
Supplementary	46,48,000		
	12,87,25,000	8,45,09,387	- 4,42,15,613
Amount surrendered during the year	...	...	Nil

Notes and Comments -

- (i) In view of overall saving of Rs. 4,42.16 lakhs in the grant, supplementary provision of Rs. 46.48 lakhs obtained in March, 1996 proved unjustified.
- (ii) No portion of the substantial saving of Rs. 4,42.16 lakhs in the grant was surrendered during the year.
- (iii) Wide variations between budget provision and actual expenditure occurred in previous 5 years disclose necessity of estimation with more realistic pattern.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees).	Saving -
2236 - Nutrition -			
02 - Distribution of Nutritious Food and Beverages --			
101 - Special Nutrition Programme - Non-Plan			
01. Special Nutrition Programme	68.00	13.27	- 54.73
Reasons for saving in the above cases have not been intimated (September, 1996).			
04. Supplementary Nutrition Programme for children and Expectant and Nursing Mothers			
O	85.60		
S	46.48		
	1,32.08	77.77	- 54.31

Additional provision made by the supplementary grant in March, 1996 was stated to be required for larger establishment charges and for nutrition programme for children and expectant and nursing mothers.

Reasons for final saving have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan).

01. Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	8,00.00	4,57.63	- 3,42.37
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Reasons for saving have not been intimated (September, 1996).

Grant No. 43 - Concl.

(iv) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees).	Excess +
2236 - Nutrition -			
02 - Distribution of Nutritious Food and Beverages -			
101 - Special Nutrition Programme -			
Seventh Plan (Committed)			
01. Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	1,50.00	1,66.80	+ 16.80

Reasons for excess have not been intimated. (September, 1996).

Grant No. 44 - Relief on account of Natural Calamities (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2245 - Relief on account of Natural Calamities -				
Original	80,00,00,000	129,44,00,000	72,59,53,170	- 56,84,46,830
Supplementary	49,44,00,000			
Amount surrendered during the year		Nil

Notes and Comments -

- (i) No portion of the huge saving of Rs. 56,84.47 lakhs in the grant was surrendered by the department during the year.
- (ii) In view of the final saving of Rs. 56,84.47 lakhs in the grant, supplementary provision of Rs.49,44.00 lakhs obtained in March, 1996 proved solely unnecessary.
- (iii) The grant disclosed saving continuously since 1990-91, the average saving being Rs. 40,65.84 lakhs (52.45% of budget provision). This indicates scope for more realistic estimation.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2245 - Relief on account of Natural Calamities --			
01 - Draught -			
101 - Gratuitous Relief -- Non-Plan			
2. Food and Clothings --			
(a) Food	80.00	18.70	- 61.30
Reasons for saving have not been intimated (September,1996).			
102 - Drinking Water Supply -- Non-Plan			
1. Provision of Drinking Water due to Natural Calamities.			
O	10.00	50.00	- 50.00
S	40.00		
109 - Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage Works -- Non-Plan			
Sinking of Tubewells, Maintenance of existing Minor Irrigation installations, etc.			
O	20.00	3,00.00	- 1,86.06
S	2,80.00		

Additional provisions made by supplementary grant in March, 1996 in the above cases were stated to be required for meeting larger expenditure on relief measures necessitated by devastating flood in September, 1995. Reasons for non-utilisation of the entire provision in the first case and final saving in the last one have not been intimated (September,1996).

Grant No. 44 -- Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02 - Flood, Cyclones, etc --			
101 - Gratuitous Relief -- Non-Plan			
2 Food and Clothing --			
(a) Food	6,00 00	4,42 05	- 1,57 95
114 - Assistance to Farmers for Purchase of Agricultural Inputs -- Non-Plan			
2. Repairs of Market link Roads and Rural Huts Damaged due to Flood/Cyclone etc	50 00		- 50 00
Reasons for saving in the first case and non-utilisation of entire provision in the second one have not been intimated (September, 1996)			
122 - Repairs and Restoration of Damaged Irrigation and Flood Control Works -- Non-Plan			
1 Repairs and Restoration of Damaged Minor Irrigation Installations			
O 30 00			
S 1,70 00	2,00 00		- 2,00 00
2 Emergency Repair of Flood Protective Embankments			
O 8,00 00			
S 13,80 00	21,80 00	20,40 26	- 1,39 74
05 - Calamity Relief Fund --			
797 - Transfer to Reserve Fund and Deposit Accounts -- Non-Plan			
Inter Account Transfer			
O 40,00 00			
S 8,44 00	48,44 00		- 48,44 00
Additional provisions made by supplementary grant in March, 1996 in the above cases were stated to be required for meeting larger expenditure on relief measures necessitated by devastating flood in September, 1995. Reasons for non-utilisation of fund in the first and in the last cases and final saving in the second one have not been intimated (September, 1996)			
80 - General --			
800 - Other Expenditure -- Non Plan			

Grant No. 44 --Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
9. Expenditure in connection with repair of Educational Institutions and repair/ replacement of furniture of those institutions affected by natural calamities	45.00	..	- 45.00
10. Assistance to W.B.S.E.B. for restoration of power supply affected in the areas affected by flood, cyclone, etc.	50.00	..	- 50.00

Reasons for non-utilisation of entire provision in above cases have not been intimated (September, 1996).

11. Other items			
O	...]		
S	4,00.00	...	- 4,00.00

Creation of fund by supplementary grant in March, 1996 were stated to be required for meeting larger expenditure on relief measures necessitated by devastating flood in September, 1995. Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1996).

(v) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2245 - Relief on account of Natural Calamities --			
02 - Flood, Cyclone etc. --			
101 - Gratuitous Relief -- Non-Plan			
3. Housing --			
(a) Housing	7,00.00	8,07.91	+ 1,07.91
Reasons for excess have not been intimated (September, 1996).			
102 - Drinking Water Supply -- Non-Plan			
2. Repair/Re-sinking of tubewells			
O	90.00]		
S	60.00	3,59.34	+ 2,09.34

Additional provisions made by supplementary grant in March, 1996 were stated to be required for meeting larger expenditure on relief measures necessitated by devastating flood in September, 1995. Reasons for final excess have not been intimated (September, 1996).

106 - Repairs and Restoration of Damaged Roads and Bridges -- Non-Plan			
1. Emergency repair of roads culverts, bridges, etc damaged/destroyed by natural calamities for restoration of communication	3,50.00	5,89.77	+ 2,39.77

Reasons for excess have not been intimated (September, 1996).

114 - Assistance to Farmers for Purchase of Agricultural Inputs --

Grant No. 44 --Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Non-Plan			
1 Supply of seeds/fertilisers, etc. for raising alternative crops in flood/cyclone affected areas			
O 1,80 00]	5,05 00	5,52 39	+ 47.39
S 3,25 00]			

Additional provisions made by supplementary grant in March, 1996 were stated to be required for meeting larger expenditure on relief measures necessitated by devastating flood in September, 1995. Reasons for final excess have not been intimated (September, 1996)

8 Expenditure in connection with rescue of marooned people affected by flood, cyclone, tornado, etc and expenditure for setting of Relief Camps/Centres	1,50 00	1,95 09	+ 45 09
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Reasons for excess have not been intimated (September, 1996).

Grant No. 45 - Secretariat - Social Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2251 - Secretariat - Social Services -			
Rs			
Original	11,38,80,000		
Supplementary	77,80,000		
	12,16,60,000	10,26,22,874	- 1,90,37,126
Amount surrendered during the year (March, 1996)	..	..	9,28,439

Notes and Comments :-

(i) Out of overall saving of Rs 1,90.37 lakhs in the grant, only an amount of Rs. 9.28 lakhs was surrendered by the Department during the year.

(ii) In view of final saving of Rs.1,90.37 lakhs in the grant, supplementary provision of Rs.77.80 lakhs obtained in March, 1996 proved unnecessary.

(iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
090 - Secretariat -			
Non-Plan			
02 Relief and Welfare Department -			
(b) Department of Social Welfare			
O	47.25		
S	2.20		
	49.45	18.28	- 31.17
3(a)(ii) Department of School Education			
O	98.05		
S	4.20		
	1,02.25	29.39	- 72.86
3(c) Department of Technical Education and Training			
O	34.19		
S	1.56		
	35.75	7.09	- 28.66
06. Information and Cultural Affairs Department			
O	1,10.42		
S	5.13		
	1,15.55	91.05	- 24.50

In the above cases, additional provisions were required for meeting larger establishment charges. Reasons, however, for final saving have not been intimated (September, 1996).

Grant No. 45 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
08. Department of Housing			
O	86.85	91.30	79.21
S	4.45			- 12.09

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for saving, however, were attributed to non-filling up of vacant posts

800 - Other Expenditure --

Non-Plan

01. Lump Provision for Interim Relief

O	10.20	10.20	..	- 10.20
S				

Creation of fund by supplementary provision was made for meeting larger establishment charges. Reasons for non-utilisation of the same have not been intimated. (September, 1996).

(iv) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
090 - Secretariat -			
Non-Plan			
02. Relief and Welfare Department -			
(a) Department of Relief -			
O	51.75	54.15	78.85
S	2.40			+ 24.70
05. Department of Youth Services			
O	31.39	34.30	49.18
S	2.91			+ 14.88

In both of the above cases, additional provisions were required for meeting larger establishment charges. Reasons for excess have not been intimated (September, 1996).

Grant No. 46 - Other Social Services (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2250 - Other Social Services-				
Original	Rs. 16,25,60,000	35,11,82,000	27,66,56,453	- 7,45,25,547
Supplementary	18,86,22,000			
Amount surrendered during the year (March, 1996).		2,38,000

CAPITAL -				
Major Heads : 4250 - Capital Outlay on Other Social Services and 6250 - Loans for Other Social Services -				
Original	4,28,70,000	4,55,20,000	1,74,38,077	- 2,80,81,923
Supplementary	26,50,000			
Amount surrendered during the year		..	..	Nil

Notes and Comments -
Revenue -

- (i) Out of overall saving of Rs 7,45.26 lakhs in the grant, only a negligible amount of Rs. 2.38 lakhs was surrendered by the Department during the year.
- (ii) In view of overall saving of Rs. 7,45.26 lakhs in the grant, supplementary provision of Rs. 18,86.22 lakhs obtained in March, 1996 proved excessive.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2250 - Other Social Services -			
800 - Other Expenditure -			
Non-Plan			
0900. Grants in lieu of remission of Taxes			
O	..	..	- 1,40.72
S	1,40.72		
		1,40.72	

Creation of fund by supplementary provision was stated to be required for grants in respect of remission of taxes. Reasons for non-utilisation of the same have not been intimated (September, 1996).

1400. Subsidies for Interest Liabilities in respect of share croppers, small farmers and self-employed persons	45.00	12.38	- 32.62
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Reasons for saving have not been intimated (September, 1996).

Grant No. 46 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
0900. Grants towards Marketing facilities — Marketing promotion			
O	12,00.00	29,38.95	24,02.90
S	17,38.95			- 5,36.05

Augmentation of fund by supplementary provision was stated to be required for grants towards marketing facilities, marketing promotion. Reasons for eventual saving have not been intimated (September, 1996).

Capital —

- (i) No portion of the huge saving of Rs. 2,80.82 lakhs in the grant was surrendered during the year.
- (ii) In view of overall saving of Rs. 2,80.82 lakhs in the grant, supplementary provision of Rs. 26.50 lakhs obtained in March, 1996 proved unnecessary.
- (iii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4250 - Capital Outlay on Other Social Services —			
201 - Labour — State Plan (Annual Plan and Eighth Plan)			
04. Craftsmen Training			
O	65.00	91.50	8.42
S	26.50			- 83.08

Augmentation of fund by supplementary provision was required for meeting expenditure on developmental works in connection with Craftsmen Training. Reasons for subsequent saving have not been intimated (September, 1996).

- | | | | |
|--|---------|-------|-----------|
| 07. Upgradation of I.T.I.s for improving the quality of Training | 2,40.00 | 94.89 | - 1,45.11 |
|--|---------|-------|-----------|

Reasons for saving have not been intimated (September, 1996).

Grant No. .47 - Crop Husbandry

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2401 - Crop Husbandry -			
<i>Voted -</i>			
Original	Rs. 87,08,47,000	87,08,47,000	75,59,41,148
Supplementary	..		
Amount surrendered during the year(March, 1996)			34,31,000
<i>Charged -</i>			
Original	8,500	8,500	
Supplementary			
Amount surrendered during the year			Nil
CAPITAL -			
Major Head : 4401 - Capital Outlay on Crop Husbandry and 6401 - Loans on Crop Husbandry -			
Original	1,37,50,000	1,41,10,000	7,69,977
Supplementary	3,60,000		
Amount surrendered during the year			Nil

Notes and Comments -
Revenue (Voted) -

(i) Out of overall saving of Rs. 11,49.06 lakhs in the grant, a meagre amount of Rs. 34.31 lakhs was surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2401 - Crop Husbandry -			
001 - Direction and Administration -			
Non - Plan			
01. Direction -			
O	7,39.90	7,65.96	6,86.39
R	26.06		
			- 79.57

Reasons for anticipated excess as well as for final saving have not been intimated (September, 1996).

Grant No. 47 -Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05 -	World Bank Project on Agricultural Development - Improvement of Agricultural Extension and Research			
	O 21,08.05]			
	R - 19.67]	20,88.38	19,57.83	- 1,30.55

Reasons for anticipated as well as for final saving have not been intimated (September, 1996).

108 - Commercial Crops -

Centrally Sponsored (New Schemes)

06 - Oilseed Production programme -

	O 1,95.00]			
	R 21.00]	2,16.00	1,10.32	- 1,05.68

Reasons for anticipated excess as well as for final saving have not been intimated (September, 1996).

109 - Extension and Training -

Non - Plan

01. Agricultural Demonstration and Training

	O 1,08.81]			
	R - 1,07.25]	1.56	35.26	+ 33.70

Reasons for anticipated saving as well as for final excess have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan)
Special Component Plan for Scheduled Castes

02.	Popularisation of New Varieties and Package of Practice through Minikits	95.00	31.18	- 63.82
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Reasons for final saving have not been intimated (September, 1996).

Centrally Sponsored (New Schemes)
Special Component Plan for Scheduled Castes

02. Integrated Programme for Cereal
Development

	O 1,20.00]			
	R - 20.00]	1,00.00	..	+ 1,00.00

Reasons for anticipated saving as well as for non-utilisation of entire fund have not been intimated (September, 1996).

Grant No. 47 -Contd.

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
119 - Horticulture -				
Centrally Sponsored (New Schemes)				
01.	Integrated Development of Tropical and Arid Zone Fruits	80.00	15.08	- 64.92
Reasons for saving have not been intimated (September, 1996).				
02.	Use of Plastics in Agriculture			
	O 91.80			
	R - 58.80	33.00	..	- 33.00

Reasons for anticipated saving as well as for non-utilisation of entire provision have not been intimated(September, 1996).

800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan)

02.	Minor Irrigation	72.00	..	- 72.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1996).				

(iii) Saving mentioned above was partly counter-balanced by excess as under :-

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2401 - Crop Husbandry -				
103 - Multiplication and Distribution of Seeds				
Non - Plan				
01.	Establishment of Jute Seed Multiplication Farm at Bhajan Ghat and Goaltore			
	O 52.40			
	R 16.95	69.35	95.87	+ 26.52
104 - Agricultural Farms -				
Non - Plan				
01.	Experimental Farms			
	O 14,41.93			
	R 15.73	14,57.66	14,93.71	+ 36.05

Grant No. 47 -Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
108 - Commercial Crops -			
Central Sector (New Schemes)			
03. Integrated Programme for Development of Spice			
O 5.00]	13.00	54.19	+ 46.39
R 8.00]			
109 - Extension and Training -			
Non - Plan			
04. Intensive Agricultural Programme			
O 1,23.43]	1,68.78	2,24.41	+ 55.63
R 45.35]			

Reasons for anticipated as well as for final excess in the above cases have not been intimated (September, 1996).

Revenue (Charged) -

(i) The entire fund created by supplementary appropriation in March, 1996 was utilised during the year.

Capital -

(i) In view of overall saving of Rs. 1,33.40 lakhs in the grant, supplementary provision of Rs. 3.60 lakhs obtained in March, 1996, proved unnecessary.

(ii) No portion of the saving of Rs. 1,33.40 lakhs in the grant was surrendered during the year.

(iii) The saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6401 - Loans for Crop Husbandry -			
800 - Other Agricultural Loans -			
Non - Plan			
0150 - Advance to Cultivators	1,00.00	..	- 1,00.00

Reasons for non-utilisation of entire provision have not been informed (September, 1996).

Grant No. 48 - Soil and Water Conservation (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2402 - Soil and Water Conservation -				
Original	20,67,40,000	} 20,67,40,000	} 12,45,92,241	} - 8,21,47,759
Supplementary	...			
Amount surrendered during the year(March, 1996)	..	..	1,42,625
CAPITAL -				
Major Head : 4402 - Capital Outlay on Soil and Water Conservation -				
Original	5,00,000	} 5,00,000	} ..	} - 5,00,000
Supplementary	...			
Amount surrendered during the year	..	..	Nil

Notes and Comments - Revenue -

(i) Out of overall saving of Rs. 8,21.48 lakhs in the grant, only an amount of Rs. 1.43 lakhs was surrendered during the year by the department.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2402 - Soil and Water Conservation -			
102 - Soil Conservation -			
State Plan (Annual Plan and Eighth Plan)			
02. Special Component Plan for Scheduled Castes - Scheme for extension of Soil Conservation Work on Waste Lands and Agricultural Lands on Watershed basis in plains and hills.	30.00	..	- 30.00
03. Scheme for extension of soil conservation work on waste lands and agricultural lands on watershed basis in plains and hills	72.00	16.12	- 55.88

Reasons for non-utilisation of the entire provision in the first case and saving in the last case have not been intimated (September, 1996).

Centrally Sponsored (New Schemes)

01. Soil Conservation Works in the upper catchment area of the Kangsabati River	2,50.00	62.72	- 1,87.28
04. Integrated action plan for flood control in Ganba Basin	80.00	55.74	- 24.26

Grant No. 48 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1200. National Watershed Development Project in Rainfed Areas (NWDPR)	10,00.00	5,56.13	- 4,43.87

Reasons for saving in all the above cases have not been intimated (September, 1996).

CAPITAL -

- (i) The entire provision of Rs. 5.00 lakhs in the grant remained unutilised and unsurrendered during the year.
-

Grant No. 49 - Animal Husbandry (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 2403 - Animal Husbandry -				
Original	56,91,05,000	62,01,43,000	53,76,27,267	
Supplementary	5,10,38,000			- 8,25,15,733
Amount surrendered during the year		Nil

CAPITAL -

Major Head : 4403 - Capital Outlay on Animal Husbandry - (Excluding Public Undertakings)

Original	2,82,00,000	2,82,00,000	1,73,88,611	- 1,08,11,389
Supplementary	...			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

Revenue -

(i) In view of overall saving of Rs. 8,25.16 lakhs in the grant, supplementary provision of Rs. 5,10.38 lakhs obtained in March, 1996 proved unjustified.

(ii) No portion of the saving was surrendered during the year.

(iii) Saving, occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2403 - Animal Husbandry -			
102 - Cattle and Buffalo Development -			
Non - Plan			
04. State Livestock Farm			
O	6,50.71	6,45.97	5,96.53
R	- 4.74			- 49.44

Reasons for anticipated as well as final saving have not been intimated (September, 1996).

Grant No. 49 - Contd.

	Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Seventh Plan (Committed)					
01.	Intensive Cattle Development Project				
	O	3,14.22			
	S	18.74	3,12.70	2,56.57	- 56.13
	R	- 20.26			

Augmentation of fund by obtaining supplementary provision in March, 1996 was due to meeting larger establishment charges, machinery and equipment, material supplies and increased grant to West Bengal University of Animal and Fishery Science. Reasons for anticipated as well as final saving have not been intimated (September, 1996).

Centrally Sponsored (New Scheme)

1.	Extension of Frozen Semen Technology for Cattle and Buffalo Development outside Operation Flood Project				
	O	...			
	S	1,70.00	1,70.00	..	- 1,70.00

Creation of fund by obtaining supplementary provision in March, 1996 was meeting larger establishment charges, machinery and equipment material supplies and increased grant to West Bengal University of Animal and Fishery Science. Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).

107 - Fodder Feed Development -

Centrally Sponsored (New Schemes)

6.	Strengthening of three Fodder Farms				
	O	...			
	S	44.65	44.65	..	- 44.65
7.	Establishment of Fodder Bank				
	O	...			
	S	41.25	41.25	..	- 41.25

Creation of funds by obtaining supplementary provision in March, 1996 in both the cases were required for meeting larger establishment charges, machinery and equipment, material supplies and increased grant to West Bengal University of Animal and Fishery Science. Reasons for non-utilisation of the provision in both the cases have not been intimated (September, 1996).

CAPITAL -

- (i) The entire saving in the grant remained unsurrendered during the year.

Grant No. 49 - Concl.

(ii) Saving occurred mainly as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4403 - Capital Outlay on Animal Husbandry (Excluding Public Undertakings) -			
102 - Cattle and Buffalo Development -			
Central Sector (New Schemes)			
01. Extension of Frozen Semen Technology for Cattle and Buffalo Development outside Operation Flood Project	2,50.00	1,47.00	- 1,03.00

Reasons for saving have not been intimated (September, 1996).

Grant No. 50 - Dairy Development

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2404 - Dairy Development -			
Voted -			
	Rs.		
Original	88,66,94,000	93,11,48,000	93,51,61,058
Supplementary	4,44,54,000			+ 40,13,058
Amount surrendered during the year(March 1996)		..	2,52,17,000
Charged -			
Original	2,70,000	2,70,000	..
Supplementary	..			- 2,70,000
Amount surrendered during the year (March 1996)		..	2,70,000
CAPITAL -			
Major Head : 4404 - Capital Outlay on Dairy Development (Excluding Public Undertakings) -			
Voted -			
Original	1,28,00,000	1,42,12,000	45,92,766
Supplementary	14,12,000			- 96,19,234
Amount surrendered during the year (March 1996)		..	1,03,04,000

Notes and Comments -

Revenue (Voted grant) -

- (i) Expenditure exceeded the grant by Rs.40,13,058; the excess requires regularisation.
- (ii) In view of the excess of Rs.40.13 lakhs in the grant,supplementary provision of Rs.4,44.54 lakhs obtained in March,1996 proved inadequate.
- (iii)Considering the excess expenditure of 40.13 lakhs in the grant surrender of Rs.2,52.17 lakhs by the department during the year proved unjustified
- (iv)Though the excess in the grant was within the approved limit of 5% of total provision wide variations are noticed in the following cases.
- (v) Excess occurred mainly under:-

Grant No. 50 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2404 - Dairy Development -				
192 - Greater Calcutta Milk Supply Scheme -				
Non- Plan				
02 - Procurement				
O	47,15.26			
S	4,44.54			
R	51.15	52,10.95	57,26.85	+ 5,15.90

Augmentation of fund by obtaining supplementary provision in March 1996 was required for meeting higher cost of "Materials and Supplies" for Greater Calcutta Milk Supply Scheme.

Anticipated excess was due to heavy exalation of prices of different milk ingredients.
Reasons for final excess have not been intimated (September, 1996).

(vi) Excess mentioned above was partly off-set by saving mainly under.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2404 - Dairy Development -				
192 - Greater Calcutta Milk Supply Scheme-				
Non - Plan				
01 - Administration				
O	4,45.09			
S	16.34	4,28.75	3,25.15	- 1,03.60
04 - Distribution				
O	11,85.91			
R	- 74.25	11,11.66	10,38.11	- 73.55
193 - Durgapur Milk Supply Scheme -				
Non- Plan				
02 - Procurement				
O	2,83.83			
R	- 84.76	1,99.07	1,86.15	- 12.92

Grant No. 50 - Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving-
195 - Krishnagar Milk Supply Scheme - Non-Plan				
02 - Procurement				
O	2,97.85	2,51.59	2,14.12	- 37.47
R	- 46.26			

Anticipated saving in the above cases was attributed to adoption of economic measures by the Finance Department

Reasons for final saving have not been intimated (September, 1996).

Charged Appropriation

(i) The entire provision of Rs.2.70 lakhs in the grant was surrendered by the department during the year.

Capital -
Voted -

(i) In view of overall saving of Rs. 96.19 lakhs in the grant, supplementary provision of Rs.14.12 lakhs obtained in March,1996 proved unnecessary.

(ii) Though there was overall saving of Rs.96.19 lakhs in the grant,an amount of Rs.1,03.04 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under:-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving-
4404 - Capital Outlay on Dairy Development (Excluding Public Under taking) -				
110 - Greater Calcutta Milk Supply Scheme - State Plan (Annual Plan and Eighth Plan)				
52 -Machinery and quipment				
O	80.00	21.41	29.67	+8.26
R	- 58.59			

Anticipated saving was stated to be due to non-materialisation of some proposals within the financial year. Reasons for final excess have not been intimated (September, 1996).

Grant No. 51 - Fisheries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2405 - Fisheries --			
Original	30,21,71,000		
Supplementary	..		
	} 30,21,71,000	26,37,38,950	- 3,84,32,050
Amount surrendered during the year	..	..	Nil

CAPITAL -
Major Heads : 4405 - Capital Outlay on Fisheries and
6405 - Loans for Fisheries --

Original	8,34,00,000		
Supplementary	...		
	} 8,34,00,000	9,82,53,000	+ 1,48,53,000
Amount surrendered during the year (March, 1996)	...	...	18,00,000

Notes and Comments -

Revenue -

- (i) No portion of the substantial saving of Rs. 3,84.32 lakhs in the grant was surrendered during the year by the department. Almost similar saving was occurred and remained unsurrendered during the previous year also.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2405 - Fisheries --			
101 - Inland Fisheries --			
Non-Plan (Developmental)			
01-Scheme for development of Coastal fishing with mechanised boats through N.C.D.C. assistance	60.00	30.22	- 29.78
State Plan (Annual Plan and Eighth Plan)			
(I) Shrimp and Fish Culture Project under World Bank Assistance Negotiates	10,60.00	10,00.00	- 60,00

Reasons for saving in the above cases have not been intimated (September, 1996).

Centrally Sponsored (New Schemes).

Grant No. 51 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
03 - Scheme for development of Brackish Water Fish Farm	30.00	...	- 30.00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			
10. Minor Fishing Harbours and small Landing Centres	1,00.00	54.03	- 45.97
105 - Processing, Preservation and Marketing - Central Sector (New Schemes)			
01 - Scheme on Strengthening of Infrastructure for Inland Fishing Marketing	50.00	15.00	- 35.00
Reasons for saving in the above cases have not been intimated. (September, 1996).			
120 - Fisheries Co-operatives - Non-plan (Developmental) Special Component Plan for Scheduled Castes -			
02 - Scheme for State Contribution as Grant to Primary/Central Fishermen's Co-operative Societies to avail of N.C.D.C. assistance	30.00	...	- 30.00
800 - Other Expenditure - Non - Plan			
0480 - Lump Provision of revision of Pay Scales of employees of co-operative societies	25.00	...	- 25.00
Non - Plan (Developmental)			
0109 - Scheme for Grant to avail of N.C.D.C. assistance Special Component Plan for Scheduled Castes --	75.00	...	-75.00
0209 - Scheme for State Contribution as Grant to avail of N.C.D.C. assistance for exploitation of Marine Resources through off - shore Fishing	30.00	...	- 30.00
Reasons for non-utilisation of the entire provisions in the above cases have not been intimated (September, 1996).			

Grant No. 51 - Contd.

(iii) Saving mentioned above was partly counter - balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2405 - Fisheries -			
101 - Inland Fisheries -			
State Plan (Annual Plan and Eighth Plan).			
(m) Scheme for State Contribution as Grants to S.F.D.C./			
W.B.F.C. for Piscicultural operation			
	15.00	38 00	+ 23.00
Special Component Plan for Scheduled Castes under			
Mechanisation and Improvement of Fishing Crafts -			
16 - Scheme for Development of Infrastructural			
facilities on Marine Fishing Villages			
	40.00	66.75	+26.75
Centrally sponsored (New Schemes)			
01. Project on Brackish Water Fish Farming			
(to be implemented through Brackish Water F.F.D.A.)			
	60.00	96 68	+ 36.68

Reasons for excess in the above cases have not been intimated (September, 1996).

Capital -

(i) Expenditure exceeded the grant by Rs. 1,48,53,000 , The excess requires regularisation.

(ii) Though the overall excess worked to Rs. 1,48 53 lakhs in the grant, the department surrendered Rs. 18 00 lakhs only during the year, which proved injudicious.

(iii) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6405 - Loans for Fisheries -			
195 - Loans to Fisheries Co-operatives -			
Non-Plan (Developmental)			
Special Component Plan for Scheduled Castes -			
0123 - Loans to Primary/Central Fishermen's co-operative			
societies to avail of N.C.D.C assistance			
	1,25.00	7,21.30	+ 5,96.30

Reasons for huge excess have not been intimated (September, 1996).

(iv) Excess mentioned above was partly offset by saving as under :-

Grant No. 51 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4405 - Capital outlay on Fisheries -			
101 - Inland Fisheries -			
Non-Plan (Developmental)			
Scheduled Castes Component Plan -			
0122 - Share Capital Contribution to Primary/Central Fishermen's Co-operative Societies to avail of N.C.D.C. assistance	1,80.00	43.56	- 1,36.44
Reasons for saving have not been intimated (September, 1996).			
191 - Fishermen's Co-operatives -			
Non-Plan (Developmental)			
0122 - Share Capital Contribution to Fishermen's Co-operative Societies for exploitation of Marine resources by Mechanisation and Improvement of Fishing Crafts	26.00	...	- 26.00
Special Component Plan for Scheduled Castes -			
0222 - Share Capital Contribution to Primary/Central Fishermen's Co-operative Societies to avail of N.C.D.C. assistance	27.00	...	- 27.00
Reasons for non-utilisation of the entire provisions in the above cases have not been intimated (September, 1996).			
6405 - Loans for Fisheries -			
106 - Mechanisation of Fishing Crafts -			
Non-Plan (Developmental)			
Component Plan for Scheduled Castes -			
02 - Loans under the Scheme for exploitation of Marine/Coastal Fishing with mechanical boats	3,00.00	2,05.60	- 94.40
Reasons for saving have not been intimated. (September, 1996).			

Grant No. 51 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
195 - Loans to Fishermen's Co-operatives -			
Non-Plan (Developmental)			
Component Plan for Scheduled Castes -			
0223 - Loans to Primary/Central Fishermen's Co-operatives	1,25.00	...	- 1,25.00

Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).

Grant No. 52 - Forestry and Wild Life

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2406 - Forestry and Wild Life -			
Voted -			
Original	88,54,90,000	88,54,90,000	78,04,07,480
Supplementary	...		
Amount surrendered during the year	..	..	Nil
Charged -			
Original	30,00,000	63,50,000	25,36,752
Supplementary	33,50,000		
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Head : 4406 - Capital Outlay on Forestry and Wild Life -			
Voted -			
Original	20,00,000	20,00,000	5,00,000
Supplementary	...		
Amount surrendered during the year	..	..	Nil

Notes and Comments -
Revenue (Voted grant) -

(i) No portion of the substantial saving of Rs. 10,50.83 lakhs in the grant was surrendered during the year by the department.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2406 - Forestry and Wild Life -			
01 - Forestry -			
001 - Direction and Administration -			
Non - Plan			
02. Northern Circle	3,66.80	2,99.52	- 67.28
04. Western Circle	9,13.40	6,28.43	- 2,84.97
101 - Forest Conservation, Development and Regeneration -			

Grant No. 52 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)			
03 - Integrated Aforestation and Eco-Development Project	2,80.00	76.71	- 2,03.29
Special Component Plan for Scheduled Caste -			
04 - Integrated Aforestation and Eco-Development Project	60.00	0.40	- 59.60
102 - Social and Farm Forestry -			
State Plan (Annual Plan and Eighth Plan)			
1000. West Bengal Forestry Project	6,20,00	5,21.99	- 98.01
Seventh Plan (Committed)			
03 Social Forestry Project	3,73.60	3,23.12	- 50.48
105 - Forest Produce -			
Centrally Sponsored (New Schemes)			
02 Seed Development Progress	50.00	4.63	- 45.37
02. Environmental Forestry and Wild life -			
110 - Wild Life Preservation -			
Centrally Sponsored (New Schemes)			
09 Eco-Development Programme around Tiger Reserve Areas	2,50.00	51.60	- 1,98.40
111 - Zoological Park - Non - Plan			
01 Zoological Park	87.65	34.13	- 53.52
Reasons for saving in none of the aforesaid cases have not been intimated (September, 1996).			
800 - Other Expenditure - Non - Plan (Developmental)			
01 Conservation and Management of Sundarbans Mangroves in West Bengal	50.00	..	- 50.00

Reasons for non-utilisation of entire provision have not been intimated (September, 1996).

Grant No. 52 - Contd.

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2406 - Forestry and Wild Life -			
01 - Forestry -			
001 - Direction and Administration -			
Non - Plan			
03 - Central Circle	2,55.70	2,99.09	+ 43.39
06 - Social Forestry Wing	29.25	73.19	+ 43.94
10 - Soil Conservation (South Circle)	1,70.10	2,54.91	+ 84.81
02 - Environmental Forestry and Wild Life -			
111 - Zoological Park -			
Non - Plan			
02 - Padmaja Naidu Himalayan Zoological Park, Darjeeling	20.00	1,07.94	+ 87.94

Reasons for excess in the above cases have not been intimated (September, 1996).

Revenue (Charged Appropriation) -

(i) In view of the overall saving of Rs. 38.13 lakhs in the appropriation, supplementary provision of Rs. 33.50 lakhs obtained in March, 1996 proved unjustified.

(ii) No portion of the substantial saving of Rs. 38.13 lakhs in the appropriation was surrendered during the year by the department.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2406 - Forestry and Wild Life -			
01 - Forestry -			
800 - Other Expenditure -			
Non - Plan			
04 - Central Circle			
O	15.00		
S	29.29		
	44.29	8.33	- 35.96

Augmentation of fund by obtaining supplementary provision in March, 1996 was required for meeting decretal dues. Reasons for final saving have not been intimated (September, 1996).

Grant No. 52 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Capital -

(i) No portion of the substantial saving of Rs. 15.00 lakhs in the grant was surrendered during the year by the department.

Grant No. 53 - Plantations (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL --			
Major Heads : 4407 - Capital Outlay on Plantations and 6407 - Loans on Plantations --			
Original	2,10,00,000	}	}
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Capital -

- (i) No portion of the saving of Rs. 15.00 lakhs in the grant was surrendered during the year.

Grant No. 54 - Food, Storage and Warehousing

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2408 - Food, Storage and Warehousing -			
Voted -	Rs.		
Original	45,24,88,000	47,07,33,000	40,11,48,732
Supplementary	1,82,45,000		
Amount surrendered during the year		...	...
			Nil
Charged -			
Original	..	4,65,300	4,65,300
Supplementary	4,65,300		
Amount surrendered during the year		..	..
			Nil
CAPITAL -			
Major Head : 4408 - Capital Outlay on Food, Storage and Warehousing -			
Voted -			
Original	22,00,00,000	27,00,00,000	3,97,71,465
Supplementary	5,00,00,000		
Amount surrendered during the year		...	...
			Nil
Charged -			
Original	50,000	50,000	..
Supplementary	..		
Amount surrendered during the year		...	...
			Nil

Notes and Comments :-

Revenue -

Voted grant —

(i) In view of the overall saving of Rs. 6,95.84 lakhs in the grant, supplementary provision of Rs. 1,82.45 lakhs obtained in March, 1996 proved unnecessary. Almost similar saving was occurred in the previous year and supplementary provision was also obtained.

(ii) No portion of the huge saving of Rs. 6,95.84 lakhs was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Grant No. 54 - Contd.

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
2408 - Food, Storage and Warehousing -			
01 - Food -			
001 - Direction and Administration - Non - Plan			
01. Directorate of District Distribution, Procurement and Supply	2,52.97	1,76.94	- 76.03
Reasons for saving have not been intimated (September, 1996).			
03. Calcutta (Including Industrial Area) Rationing			
O 11,14.15			
S 53.30	11,67.45	10,14.36	- 1,53.09
04. District Rationing			
O 23,24.25			
S 84.15	24,08.40	21,94.61	- 2,13.79
800 - Other Expenditure —			
0580. Lump Provision for Interim Relief			
O ..			
S 41.00	41.00	..	- 41.00

Additional provisions made by supplementary grant in March, 1996 in the above cases were stated to be required for meeting larger establishment charges and implementation of Rural Godown Programme under Centrally Sponsored Sector. Reasons for final saving in the first two cases and non-utilisation of entire provision in the last one have not been intimated (September, 1996).

Charged —

(i) Entire amount of Rs. 4.65 lakhs appropriated in the Supplementary provision in March, 1996 was utilised by the department within the year.

Capital —

Voted —

(i) In view of the overall saving of Rs. 23,02.29 lakhs in the grant, supplementary provision of Rs. 5,00.00 lakhs obtained in March, 1996 proved unjustified.

(ii) No portion of the huge saving of Rs. 23,02.29 lakhs was surrendered by the Department during the year.

(iii) Saving occurred mainly under :-

Grant No. 54 - Concl'd.

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
4408 - Capital Outlay on Food, Storage and Warehousing -			
01 - Food -			
101 - Procurement and Supply -			
(A) Cost of Purchase of Grains -			
Non-Plan			
01. Purchase of Food Grains Other than Wheat	1,00.00	..	- 1,00.00
02. Purchase of Wheat and Wheat Products	1,00.00	..	- 1,00.00
04. Supply of Rice at Subsidised Rate to the Landless Agricultural Labourers			
O 10,00.00			
S 5,00.00	15,00.00	..	- 15,00.00

Augmentation of fund by supplementary provision in the last case was stated to be required for meeting larger establishment charges and for implementation of Rural Godown Programme under Centrally Sponsored Sector. Reasons for non-utilisation of the entire amount in all the above cases have not been intimated (September, 1996).

800 - Other Expenditure -			
Non - Plan			
50 - Other Charges —			
Turn Over Tax on Purchase of from F.C.I.	10,00.00	3,97.71	- 6,02.29

Reasons for saving have not been intimated (September, 1996).

Charged —

(i) No portion of the net saving of Rs. 0.50 lakhs was surrendered during the year.

Grant No. 55 - Agricultural Research and Education (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2415 - Agricultural Research and Education -			
Original	31,10,05,000		
Supplementary	2,66,19,000		
	33,76,24,000	26,69,89,682	- 7,06,34,318
Amount surrendered during the year (March, 1996)	..	..	3,45,59,000

CAPITAL -
Major Head : 4415 - Capital Outlay on Agricultural Research and Education -

Original	6,50,000		
Supplementary	..		
	6,50,000	..	- 6,50,000
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue —

- (i) In view of final saving of Rs. 7,06.34 lakhs in the grant, supplementary provision of Rs. 2,66.19 lakhs obtained in March, 1996 proved injudicious.
- (ii) Out of overall saving of Rs. 7,06.34 lakhs in the grant, an amount of Rs. 3,45.59 lakhs only was surrendered during the year by the Department.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2415 - Agricultural Research and Education -			
01 - Crop Husbandry —			
004 - Research —			
Non-Plan			
01. Agricultural Experiment and Research			
O	2,67.00		
S	13.80		
R	9.72		
	2,90.52	2,16.35	- 74.17
277 - Education —			
Non-Plan			
01. Bidhan Chandra Krishi Viswavidyalaya			
O	14,00.00		
S	50.00		
R	- 2,50.00		
	12,00.00	11,16.54	- 83.46

Augmentation of fund in the above cases by supplementary provisions in March, 1996 was stated to be required for meeting larger expenditure on Bidhan Chandra Krishi Viswavidyalaya.

Grant No. 55 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Reasons for anticipated excess in the first case and anticipated saving in the second one and also for final saving in both the cases have not been intimated. (September, 1996).			
02. Small Workshop scheme in Development Blocks	1,33.90	99.80	- 34.10
State Plan (Annual Plan and Eighth Plan)			
02. North Bengal Campus of Bidhan Chandra Krishi Viswavidyalaya and Krishi Vijnan Kendra	1,30.00	52.68	- 77.32
Reasons for saving in the above cases have not been intimated. (September, 1996).			
Seventh Plan (Committed)			
01. Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and other Universities			
O	1,20.00		
R	- 14.00		
	1,06.00	0.14	- 1,05.86
Reasons for anticipated as well as final saving have not been intimated (September, 1996).			
02. North Bengal Campus of Bidhan Chandra Krishi Vijnan Kendra			
O	85,00.00		
R	- 85,00,00		

Reasons for withdrawal as well as non-utilisation of entire provision have not been intimated (September, 1996).			
03- Animal Husbandry —			
004 - Research — Non-Plan			
02. Central Livestock Research-cum-Breeding Station	2,17.50	1,92.68	- 24.82
Reasons for saving have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
05. Establishment of a Veterinary University in West Bengal			
O	50.00		
R	1,86.14		
	2,36.14	2,08.55	- 27.59
Reasons for anticipated excess and final saving have not been intimated. (September, 1996).			

Grant No. 55 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Seventh Plan (Committed)			
01. Improvement of Milk Production by Cross-breeding Dairy Cattle at Haringhata (ICAR Project)	1,24.25	85.71	- 38.54

Reasons for saving have not been intimated. (September, 1996).

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2415 - Agricultural Research and Education —			
01 - Crop Husbandry —			
277 - Education —			
State Plan (Annual Plan and Eighth Plan)			
01. Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities	2,75.00	4,25.92	+ 1,50.92

Reasons for excess have not been intimated (September, 1996).

CAPITAL —

(i) Entire provision of Rs. 6.50 lakhs in the grant remained unutilised and unsurrendered during this year.

Grant No. 57 - Co-operation (All voted)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2425 - Co-operation --			
Original	22,31,47,000		
Supplementary	50,60,000		
	22,82,07,000	18,84,41,525	- 3,97,65,475
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Heads : 4425 - Capital Outlay on Co-operation and 6425 - Loans for Co-operation -			
Original	11,54,54,000		
Supplementary	..		
	11,54,54,000	8,55,62,885	- 2,98,91,115
Amount surrendered during the year	..	..	Nil

Notes and Comments :—

Revenue -

- (i) No portion of the substantial saving was surrendered during the year. Remarkable saving of recurring nature for the last 5 years in the grant, proved lack of control over budget
- (ii) In view of overall saving of Rs. 3,97.65 lakhs in the grant, supplementary provision of Rs. 50.60 lakhs obtained in March, 1996 proved unnecessary
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2425 - Co-operation --			
001 - Direction and Administration -			
Non-Plan			
01. Direction and Administration	7,42.20	6,49.27	- 92.93
Reasons for saving have not been intimated. (September, 1996).			
107 - Assistance to Credit Co-operatives -			
State Plan (Annual Plan and Eighth Plan)			
24. Strengthening of P.A.C.S.	36.00	..	- 36.00
Reasons for non-utilisation of the entire fund have not been intimated (September, 1996).			

Grant No. 57 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
43 Integrated Co-operative Development Project	34.64	3.76	- 30.88
108 - Assistance to Other Co-operatives -			
VI—Other Co-operatives -			
Non-Plan			
09. Grants to Co-operative Societies for Enhancement of Emoluments of their Employees	4,00.00	2,96.00	- 1,04.00

Reasons for saving in the above cases have not been intimated (September, 1996).

Capital --

(i) No Portion of the saving was surrendered during the year. Recurring saving in the grant in good proportion for the last few years points to the budget estimates on more realistic basis in future.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4425 - Capital Outlay on Co-operation -			
106 - Investment in Multipurpose Rural Co-operatives -			
II - Warehousing and Marketing Co-operatives -			
State Plan (Annual Plan and Eighth Plan)			
01 - Development of Agricultural Marketing Societies -			
0922. Establishment of Rural Godowns	1,22.00	4.96	- 1,17.04
Reasons for saving have not been intimated (September, 1996).			
Special Component Plan for Scheduled Castes			
Development of Agricultural Marketing Societies -			
1922. Establishment of Rural Godowns	36.00	..	- 36.00
Reasons for non-utilisation of provision have not been intimated (September, 1996).			
III - Processing co-operatives -			
State Plan (Annual Plan and Eighth Plan)			
2022. Development of Processing Societies	45.36	3.71	- 41.65

Grant No. 57 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
VI - Consumers' Co-operatives -			
Non-Plan (Developmental)			
1622. Distribution of Consumers' Articles in Rural Areas	63.65	31.58	- 32.07
Reasons for saving in the above cases have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
Development of Consumers' Co-operatives -			
2622. Distribution of Consumers' Articles in Rural Areas	32.40	..	- 32.40
6425 - Loans for Co-operation --			
106 - Loans to Multipurpose Rural Co-operatives -			
II - Warehousing and Marketing co-operatives -			
Non-Plan (Developmental)			
0423. Loans for agro-co-operative Staff Training Institute	1,62.90	..	- 1,62.90
Reasons for non-utilisation of provision have not been intimated (September, 1996).			
III - Processing Co-operatives-			
Non-Plan (Developmental)			
1223. Loans for Development of Co-operative Processing Societies and Cold Storages	61.10	19.51	- 41.59
Reasons for saving have not been intimated (September, 1996).			
107 - Loans to Credit Co-operatives -			
Centrally Sponsored (New Schemes)			
0223. Loans to Central Co-operative Bank	25.00	..	- 25.00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			

Grant No. 57 - Concl.

(iii) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4425 - Capital Outlay on Co-operation -			
107 - Investment in Credit Co-operatives			
State Plan (Annual Plan and Eighth Plan)			
2922. Investment in Shares of Co-operative Organisations	47.33	3,62.97	+ 3,15.64
Reasons for excess have not been intimated (September, 1996).			
6425 - Loans for Co-operation --			
106 - Loans to Multipurpose Rural Co-operatives -			
II - Warehousing and Marketing Co-operatives -			
Non-Plan (Developmental)			
0323. Loans for establishment of Co-operative Storage Godowns	..	1,03.43	+ 1,03.43
Reasons for incurring huge expenditure without budget provision have not been intimated (September, 1996).			

Grant No. 58 - Other Agricultural Programmes (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2435 - Other Agricultural Programmes -			
Original	11,62,85,000	}	}
Supplementary	39,70,000		
Amount surrendered during the year (March, 1996)		...	1,22,58,000
CAPITAL -			
Major Head : 4435 - Capital Outlay on Other Agricultural Programmes -			
Original	40,00,000	}	}
Supplementary	...		
Amount surrendered during the year (March, 1996)		...	40,00,000

Notes and Comments -

Revenue -

- (i) In view of the overall saving of Rs. 8,86.08 lakhs in the grant, supplementary provision of Rs. 39.70 lakhs obtained in March, 1996 proved unnecessary.
- (ii) Out of final saving of Rs. 8,86.08 lakhs in the grant, an amount of Rs.1,22.58 lakhs only was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2435 - Other Agricultural Programmes -			
01 - Marketing and Quality Control -			
101 - Marketing Facility -			
State Plan (Annual Plan and Eighth Plan)			
03. Subsidy for Maintenance of Staff (Regulated Market)			
O	23.00	}	}
R	- 23.00		
	

Grant No. 58 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
05 Scheme for Development of Farm to Market Link Roads			
O 28.00			
R - 26.60	1.40	1.40	...

Reasons for anticipated saving have not been intimated (September, 1996).

60 - Others -

101 - Scheme for Debt Relief to Farmers -

Non-Plan (Developmental)

01. Agricultural and Rural Debt Relief Scheme
in Co-operative Sector in West Bengal, 1990.

O 7,20.00			
S 39.70	7,59.70	...	- 7,59.70

Additional provision by supplementary grant obtained in March, 1996 was stated to be required for writing off Debt Relief to Farmers under Agricultural and Rural Debt Relief Scheme. Reasons for non-utilisation of the total provision have not been intimated (September, 1996).

Capital --

(i) Surrender of Rs.40.00 lakhs in the grant which exceeds the final saving of Rs. 39.52 lakhs proved injudicious.

(ii) Saving occurred mainly under :--

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4435 - Capital Outlay on other Agricultural Programmes -			
01 - Marketing and Quality Control -			
101 - Marketing Facilities -			
State Plan (Annual Plan and Eighth Plan)			
01 - Scheme for Development of Farm to Market Link Roads			

O 11.00			
R - 11.00	...	...	...

Reasons for anticipated saving in the above case have not been intimated (September, 1996).

Grant No. 59-Special Programmes for Rural Development(All voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head: 2501-Special Programmes for Rural Development-			
Original	48,38,87,000	25,25,19,210	- 23,13,67,790
Supplementary	...		
Amount surrendered during the year		..	Nil

Notes and Comments-

(i) No portion of the huge saving of Rs. 23,13.68 lakhs in the grant was surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Saving -
2501 - Special Programmes for Rural Development —			
01 - Integrated Rural Development Programmes —			
001 - Direction and Administration — State Plan (Annual Plan and Eighth Plan)			
0100 - Strengthening of Block Level Administration	87.44	43.94	- 43.50
003 - Training — State Plan (Annual Plan and Eighth Plan)			
0100 - Training (TRYSEM)	4,41.58	2,48.66	- 1,92.92
Centrally Sponsored (New Schemes)			
0100 - Training (TRYSEM)°	2,92.00	12.93	- 2,79.07
101 - Subsidy to District Rural Development Agencies- State Plan(Annual Plan and Eighth Plan)			
01 - Intensive and Integrated Rural development Programme under other Blocks	20,60.90	1,70.51	- 18,90.39
02 - Special Component Plan for Scheduled Castes Intensive and Integrated Rural Development Programme under other Blocks	14,42.63	9,25.28	- 5,17.35
800 - Other Expenditure — State Plan (Annual Plan and Eighth Plan)			
03. Organisation and Management	30.00	9.12	- 20.88

Grant No. 59 -Concl.

Central Sector (New Schemes)			
01. Drought Prone Areas Programme	1,31.00	54.52	- 76.48
Special Component Plan for Scheduled Castes			
02. Drought Prone Areas Programme	1,12.50	6.80	- 1,05.70

Reasons for saving in all the above cases have not been intimated. (September, 1996).

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual Expenditure (In lakhs of rupees)	Excess +
2501 - Special Programmes for Rural Development —			
101 - Subsidy to District Rural Development Agencies — Central Sector(New Schemes) Assistance to Small and Marginal Farmers etc.	..	45.62	+ 45.62
Reasons for incurring expenditure without budget provision have not been intimated (September, 1996).			
800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan)			
01 - Development of women and children services Programme in rural areas	27.32	67.74	+ 40.42
02 - Drought Prone Areas Development Programme —			
101 - Minor Irrigation — State Plan (Annual Plan and Eighth Plan)			
Special Component Plan for Scheduled Castes - DPAP - Minor Irrigation Schemes -			
04 - Agriculture	1.50	4,31.39	+ 4,29.89
06 - Watershed Development	1,11.00	3,65.36	+ 2,54.36
Reasons for excess in all the above cases have not been intimated (September, 1996).			
102 - Afforestation- State Plan(Annual Plan and Eighth Plan)			
01 - Afforestation-	..	22.24	+ 22.24

Reasons for incurring expenditure without budget provision have not been intimated (September, 1996)

Grant No. 60 - Rural Employment (All voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + Saving - Rs.
REVENUE-			
Major Head : 2505 - Rural Employment -			
Rs.		.	
Original 468,90,33,000	468,90,33,000	391,85,07,379	- 77,05,25,621
Supplementary ...			
Amount surrendered during the year	...	...	Nil

Notes and Comments-

- (i) No portion of the huge saving of Rs. 77,05.26 lakhs in the grant was surrendered during the year.
- (ii) The persistent abnormal variation in the grant as a whole, as well as in each individual case for years together indicates major defects in the budget control system.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2505 - Rural Employment -			
01 -National Programmes -			
701 -Jawahar Rozgar Yojana Scheme -			
State Plan (Supplement Plan)			
Jawahar Rozgar Yojana Scheme	3,56,00.00	2,40,71.15	- 1,15,28.85
Reasons for saving have not been intimated (September, 1996).			

- (iv) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2505 - Rural Employment -			
01 - National Programmes -			
701 -Jawahar Rozgar Yojana Scheme -			
Seventh Plan (Committed)			
01 -Rural Works Programmes	5,96.08	6,57.22	+ 61.14
60 - Other Programmes -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
01 - District Plan Scheme	17,94.25	55,53.83	+ 37,59.58
Reasons for excess in the above cases have not been intimated (September, 1996).			

Grant No. 61 - Land Reforms (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2506 - Land Reforms -			
Original	19,11,13,000	12,12,27,793	- 6,98,85,207
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and Comments -

(i) No portion of the huge saving of Rs. 6,98.85 lakhs in the grant was surrendered during the year. Huge saving was also occurred in previous year. Wide variation in all the sub-heads under the grant necessitates making provisions with more realistic pattern.

(ii) Saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2506-Land Reforms-			
101 - Regulation of Land Holding and Tenancy- Seventh Plan (Committed)			
1. Integrated Scheme on Land Reforms	13,51.13	5,85.92	- 7,65.21
800 - Other Expenditure — Central Sector (New Schemes)			
1. Agrarian Studies and Computerisation of Land Records	1,00.00	20.17	- 79.83

Reasons for saving in the above cases have not been intimated. (September, 1996).

(iii) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2506-Land Reforms-			
101 - Regulation of Land Holding and Tenancy- State Plan (Annual Plan and Eighth Plan)			
1. Integrated Scheme on Land Reforms	4,60.00	6,06.19	+ 1,46.19

Reasons for excess have not been intimated (September, 1996).

**Grant No. 62 - Other Rural Development
Programmes (Panchayati Raj)**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2515 - Other Rural Development Programmes(Panchayati Raj) and 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj) -			
Voted -	Rs.		
Original	110,62,52,000		
Supplementary	...		
	110,62,52,000	90,22,70,313	- 20,39,81,687
Amount surrendered during the year	...	...	Nil
Charged -			
Original	2,000		
Supplementary	...		
	2,000	...	- 2,000
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Head : 6515 -Loans for Other Rural Development Programmes (Panchayati Raj)-			
Voted -			
Original	1,00,000		
Supplementary	...		
	1,00,000	...	- 1,00,000
Amount surrendered during the year	...	..	Nil

Notes and Comments --

Revenue (Voted) -

(i) No portion of the huge saving of Rs. 20,39.82 lakhs in the grant was surrendered during the year by the department.

(ii) Wide variations in a good number of cases disclosed defective control over budgetary system.

(iii) Saving occurred mainly under :-

Grant No. 62 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2515 - Other Rural Development Programmes (Panchayati Raj) -			
001 - Direction and Administration - State Plan (Annual Plan and Eighth Plan)			
0100 - Strengthening of Implementation Machinery for Panchayat	50.00	...	- 50.00
003 - Training - State Plan (Annual Plan and Eighth Plan)			
0180 - Training of Functionaries of Panchayats	1,00.00	...	- 1,00.00
Centrally Sponsored (New Schemes)			
0180 - Training of Functionaries of Panchayats	50.00	...	- 50.00
Reasons for non-utilisation of entire provision in the above cases have not been intimated(September, 1996).			
101 - Panchayati Raj - Non- Plan			
1209 - Grants in- aid/Contributions - Grants in- aid to Gram Panchayats -			
0109 - Contributions towards Salaries of Gram Panchayat/Secretaries/ Assistant Secretaries	13,90.00	12,81.41	- 1,08.59
0209 - Contributions towards Salaries of Chowkidars and Dafadars and Panchayat Karmees	26,50.00	23,36.24	- 3,13.76
0409 - Contributions towards Salaries of Job Assistants under Gram Panchayats	14,95.00	13,10.08	- 1,84.92
1909 - Grants in-aid/Contributions to Panchayat Samities for meeting the cost of T.A.D.A. etc. of their members and remuneration of office bearers and other Contigent Expenditure	3,50.00	2,05.49	- 1,44.51
1409 - Grants in-aid/Contributions to the Zilla Parishads -			
2009 - Contributions towards Salaries of the employees of the Zilla Parishads	5,66.00	4,15.54	- 1,50.46

Grant No. 62 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
1509 - Other Grants in-aid/Contributions-			
2309 - Grants-in-aid/Contributions to Pension Deposit Account of Panchayat Bodies	4,00.00	3,26.61	- 73.39
State Plan (Annual Plan and Eighth Plan)			
Grants-in-aid to Panchayati Raj Bodies for augmentation of resources	1,30.00	5.66	- 1,24.34
Reasons for saving in the above cases have not been intimated (September, 1996).			
0409 - Expansion of office buildings of Panchayat Samities and Zilla Parishads	1,45.00	...	- 1,45.00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			
0809 - Assistance to Panchayati Raj Bodies for Extension of existing Panchayat Ghars	50.00	0.72	- 49.28
Reasons for saving have not been intimated (September, 1996).			
3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Panchayati Raj)			
200 - Other Miscellaneous Compensation and Assignments- Non- Plan			
1801 - Grants to Zilla Parishads in lieu of Landlords' Tenants' Share of Cesses	5,90.00	3,00.00	- 2,90.00
1804 - Grants to Gram Panchayats in lieu of taxes realised on trades Profession and callings	1,40.00	52.98	- 87.02
State Plan (Annual Plan and Eighth Plan)			
01 - Incentive Scheme for Decentralised Resource Mobilisation in the District	2,00.00	1,17.21	- 82.79

Reasons for saving in the above cases have not been intimated (September, 1996).

(iv) Saving mentioned above was partly counter-balanced by excess mainly under:-

Grant No. 62 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2515 - Other Rural Development Programmes (Panchayati Raj)-			
101 - Panchayati Raj- Non-Plan			
2209 - Grants-in-aid/Contributions to the Zilla Parishads for meeting the cost of T.A.D.A.,etc, of their members and remuneration of office bearers and other Contigent Expenditure	54.00	1,41.12	+ 87.12

Reasons for excess have not been intimated (September, 1996).

Revenue (Charged)-

- (i) No portion of the saving was surrendered during the year.

Capital-

- (i) No portion of the saving was surrendered during the year.

Grant No. 63 - Other Rural Development Programmes(Community Development)(All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2515 - .Other Rural Development Programmes (Community Development) -			
Original	Rs. 52,71,55,000		
Supplementary	..		
	52,71,55,000	45,45,86,296	- 7,25,68,704
Amount surrendered during the year	..	..	Nil

CAPITAL -
Major Heads : 4515 - Capital Outlay on Other Rural Development Programmes (Community Development) and 6515 - Loans for Other Rural Development Programmes (Community Development) -

Original	85,00,000		
Supplementary	..		
	85,00,000	19,63,780	- 65,36,220
Amount surrendered during the year.	..	..	Nil

Notes and Comments -

Revenue-

(i) No portion of the substantial saving of Rs. 7,25.69 lakhs was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2515 - Other Rural Development Programmes (Community Development) -			
102 - Community Development --			
1. Direction and Administration - Non-Plan			
01 - Block Headquarters	46,64.30	40,47.67	- 6,16.63

Reasons for saving have not been intimated (September, 1996).

Grant No. 63 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eithth Plan)			
Converted Blocks-			
0121 - (a) - Provisions for Providing Vehicles to the Block Development Offices	42.00	...	- 42.00

Reasons for non-utilisation of the entire fund have not been intimated (September, 1996).

Capital -

(i) No portion of saving of Rs.65.36 lakhs in the grant was surrendered during the year by the department.

(ii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving-
4515 - Capital Outlay on other Rural Development Programmes (Community Development)-			
102- Community Development			
State Plan (Annual Plan and Eithth Plan)			
Housing -			
0116 - Housing Scheme in Converted Blocks	65.00	19.64	- 45.36

Reasons for saving have not been intimated (September, 1996).

Grant No. 64 - Hill Areas (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2551 - Hill Areas -			
Original	91,80,46,000	69,72,09,771	- 22,08,36,229
Supplementary	..		
Amount surrendered during the year		..	Nil
CAPITAL -			
Major Heads : 4551 - Capital Outlay on Hill Areas and 6551 - Loans for Hill Areas -			
Original	2,96,00,000	2,81,00,000	- 15,00,000
Supplementary	..		
Amount surrendered during the year		..	Nil

Notes and Comments -

Revenue —

- (i) No portion of the huge saving of Rs. 22,08.36 lakhs in the grant was surrendered during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2551 - Hill Areas -			
60 - Other Hill Areas —			
101 - Development of Hill Areas - State Plan (Supplement Plan)			
01 - Accelerated Development of Hill Areas	10,15.00	6,42.00	- 3,73.00
191 - Assistance to Darjeeling Gorkha Hill Council - Non-Plan			
03. Medical and Public Health Sector	9,50.00	7,12.00	- 2,37.50
22. Other Departmental Sector	40.56	..	- 40.56

Reasons for saving in the first and second cases and non-utilisation of entire provision in the last case have not been intimated (September, 1996).

Grant No. 64 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
28. Public Health Engineering Sector	1,81.53	1,00.00	- 81.53
State Plan (Supplement Plan)			
31. Grants-in-aid/Contribution	33,35.00	17,10.00	- 16,25.00

Reasons for saving in both the cases have not been intimated. (September, 1996).

(iii) Saving mentioned above was partly counter-balanced by excess as under -:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2551 - Hill Areas -			
60 - Other Hill Areas -			
101 - Development of Hill Areas - Non-Plan			
Operation and Maintenance	6,80.55	8,09.16	+ 1,28.61

Reasons for excess have not been intimated. (September, 1996).

191 - Assistance to Darjeeling Gorkha Hill Council —

State Plan (Annual Plan and Eighth Plan)

30. Education Sector	..	42.50	+ 42.50
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Reasons for incurring expenditure without budget provision have not been intimated. (September, 1996).

CAPITAL -

(i) No portion of the saving of Rs. 15.00 lakhs in the grant was surrendered during the year.

Grant No. 65 - Other Special Areas Programmes (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2575 - Other Special Areas Programmes -			
Original	37,37,02,000		
Supplementary	10,18,74,000		
	] 47,55,76,000	34,99,62,295	- 12,56,13,705
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Head : 4575 - Capital Outlay on Other Special Areas Programmes -			
Original	10,80,00,000		
Supplementary	18,57,62,000		
	] 29,37,62,000	16,88,64,373	- 12,48,97,627
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Revenue —

- (i) No portion of the substantial saving of Rs. 12,56.14 lakhs in the grant was surrendered by the department during the year.
- (ii) In view of overall saving of Rs. 12,56.14 lakhs, in the grant supplementary provision of Rs. 10,18.74 lakhs obtained in March, 1996 proved unnecessary.
- (iii) Substantial saving as well as wide variations between budget provisions and actual expenditure indicates necessity of making budget provision with more realistic manner.
- (iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2575 - Other Special Areas Programmes -			
02 - Backward Areas -			
101 - Area Development - State Plan (Annual Plan and Eighth Plan)			
03. Development of Jhargram Area	1,25.00	64.40	- 60.60
08. Special Component Plan for Scheduled Castes - Agricultural Development of North Bengal Dutch assisted Project	2,25.00	60.98	- 1,64.02

Reasons for saving in the above cases have not been intimated (September, 1996).

Grant No. 65 - Contd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Centrally Sponsored (New Schemes)				
01. Integrated Rural Energy Planning Programme (IREP)				
O	13.12			
S	77.00	90.12	15.86	- 74.26
60 - Others -				
800 - Other Expenditure -				
State Plan (Supplement Plan)				
Border Area Development Programme —				
06. Social Welfare Sector				
O	1,00.00			
S	1,96.55	2,96.55	92.56	- 2,03.99
Augmentation of funds in both the cases by supplementary provisions obtained in March, 1996 was required for meeting development expenditure under Border Area Development Programme in different Sectors.				
Reasons for final saving in both the cases have not been intimated. (September, 1996).				
07. Transport Sector		3,50.00	14.18	- 3,35.82
Reasons for saving have not been intimated. (September, 1996).				
08. Public Health-Engineering Sector				
O	53.00			
S	26.60	79.60	26.50	- 53.10
09. Minor Irrigation Sector				
O	50.00			
S	44.00	94.00	..	- 94.00
10. Health & Family Welfare Sector				
O	1,00.00			
S	25.00	1,25.00	14.04	- 1,10.96
11. Agriculture Sector				
O	1,00.00			
S	8.14	1,08.14	53.14	- 55.00
12. General Administration Sector				
O	2,00.00			
S	2,21.75	4,21.75	3,17.63	- 1,04.12

Grant No. 65 - Contd

13. Education Sector					
O	1,00.00	]	2,54.55	1,11.72	- 1,42.83
S	1,54.55				
14. Irrigation Section					
O	4,00.00	]	6,50.00	03.00	- 6,47.00
S	2,50.00				

Augmentation of funds in the above cases by supplementary provisions obtained in March, 1996 was required for meeting development expenditure under Border Area Development Programme in different Sectors

Reasons for non-utilisation of entire provision in the second case and saving for all other cases have not been intimated. (September, 1996).

(iv) Saving mentioned aforesaid was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2575 - Other Special Areas Programmes -			
02 - Backward Areas -			
101 - Area Development State Plan (Annual Plan and Eighth Plan)			
05. Comprehensive Area Development Project	7,65.00	8,09.35	+ 44.35
Reasons for excess have not been intimated (September, 1996).			
06. Special Component Plan for Scheduled Castes - IFAD assisted Sundarban Development Projects	..	3,85.14	+ 3,85.14
Reasons for incurring expenditure without budget provision have not been intimated (September, 1996).			
10. Integrated Rural Energy Planning Programme	15.00	59.07	+ 44.07
Reasons for excess have not been intimated. (September, 1996).			
State Plan (Supplement Plan)			
01. Development of Sundarban	..	2,57.57	+ 2,57.57
Reasons for incurring expenditure without prior approval of the State Legislature have not been intimated (September, 1996).			

CAPITAL -

- (i) No portion of the saving of Rs. 12,48.98 lakhs was surrendered by the department during the year.
- (ii) In view of overall saving of Rs. 12,48.98 lakhs, supplementary provision of Rs. 18,57.62 lakhs obtained in March, 1996 proved excessive.
- (iii) Saving occurred mainly under :-

Grant No. 65 - Contd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4575 - Capital Outlay on Other Special Areas Programmes -				
60 - Others -				
800 - Other Expenditure - State Plan (Annual Plan and Eighth Plan)				
Border Area Development Programme —				
01. P. W. (Roads) Sector				
O	..			
S	13,35.00	13,35.00	10,97.68	- 2,37.32
05. Police Sector				
O	..			
S	73.00	73.00	8.00	- 65.00
06. Other Sectors				
O	..			
S	1,01.50	1,01.50	..	- 1,01.50

Creation of funds by obtaining supplementary provisions in all the cases in March, 1996 was required for meeting development expenditure under Border Area Development Programme in different Sectors. Reasons for final saving in first two cases and non-utilisation of entire provision in the third case have not been intimated (September, 1996).

07. Road Sector				
O	8,00.00			
S	2,58.52	10,58.52	1,02.94	- 9,55.58
08. Power Sector				
O	1,00.00			
S	52.15	1,52.15	62.30	- 89.85
09. Health & Family Welfare Sector				
O	1,00.00			
S	37.45	1,37.45	..	- 1,37.45

Augmentation of funds in the above cases by obtaining supplementary provision in March, 1996 was required for meeting development expenditure under Border Area Development Programme in different Sectors. Reasons for saving in the first two cases and non-utilisation of entire provision in last one have not been intimated. (September, 1996).

(iv) Saving mentioned above was partly counter-balanced by excess as under :-

Grant No. 65 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4575 - Capital Outlay on Other Special Areas Programmes -			
60 - Others -			
800 - Other Expenditure -			
State Plan (Supplement Plan)			
Border Area Development Programme -			
02 Social Welfare Sector Flood Shelter	..	3,57 89	+ 3,57 89
Reasons for incurring expenditure without budget provision have not been intimated (September, 1996)			

Grant No. 66 - Major and Medium Irrigation

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2701 - Major and Medium Irrigation -			
Voted -			
Original	70,73,99,000		
Supplementary	3,59,25,000		
	74,33,24,000	87,76,86,064	+ 13,43,62,064
Amount surrendered during the year			
	..	..	Nil
CAPITAL -			
Major Head : 4701 - Capital Outlay on Major and Medium Irrigation -			
Voted -			
Original	247,12,75,000		
Supplementary	..		
	247,12,75,000	134,44,46,861	- 112,68,28,139
Amount surrendered during the year			
	..	..	Nil
Charged -			
Original	..		
Supplementary	15,08,006		
	15,08,006	15,08,006	..
Amount surrendered during the year			
	..	..	Nil

Notes and Comments - Revenue (Voted)

- (i) Expenditure exceeded the grant by Rs. 13,43,62,064; the excess requires regularisation.
- (ii) In view of the excess of Rs. 13,43.62 lakhs in the grant, supplementary grant of Rs. 3,59.25 lakhs obtained in March, 1996 proved inadequate.
- (iii) In a good number of cases marked (*) recurrence of excess/saving is persisting.
- (iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2701 - Major and Medium Irrigation -			
01 - Major Irrigation (Commercial) -			
Non-Plan			
101 Direction and Administration —			
34(d) Other Expenditure *	1,25.96	1,81.50	+ 55.54
19. Maintenance -	2,67.50	5,46.52	+ 2,79.02
102 - Kangsabati Reservoir Project —			
Non-Plan			
18(e) Irrigation Schemes	45.47	93.42	+ 47.95

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
103 - Damodar Valley Project — Non-Plan			
34(d) Other Expenditure*	..	8,87.77	+ 8,87.77
34(e) Irrigation Schemes*	7,59.70	11,26.59	+ 3,66.89

Reasons for incurring expenditure without Budget provision in the penultimate case and excess in all other Cases have not been intimated. (September, 1996)

04 - Medium Irrigation
(Non-Commercial) -
Non-Plan

101 - Medium Irrigation Schemes
in North Bengal -

(a) Direction and Administration

O	10.34	
S	0.76	

11.10 57.76 + 46.66

Augmentation of fund by obtaining supplementary provision in March, 1996 was required meeting larger establishment charges. Reasons for final excess have not been intimated. (September, 1996).

80 - General -
005 - Survey and Investigation -

State Plan (Annual Plan and Eighth Plan)

I - Survey and Investigation Works in
Purulia including Area Survey -

(a) Direction and Administration 8.60 49.38 + 40.78

III - Investigation and Planning organisation
(including field Investigation Works) —

(a) Direction and Administration 89.50 1,48.18 + 58.68

Reasons for excess in the above cases have not been intimated. (September, 1996).

799 - Suspense —*
Non-Plan

O	18.50	
S	0.50	

19.00 2,38.80 + 2,19.80

Augmentation of fund by supplementary provision was stated to be required for meeting larger establishment charges. Reasons for final excess have not been intimated. (September, 1996).

(v) Excess mentioned above was partly offset by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2701 - Major and Medium Irrigation - 01 - Major Irrigation (Commercial) - Non-Plan			

101 - Mayurakshi Reservoir Project -

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(a) Direction and Administration*			
O	4,89.68		
S	42.97		
	5,32.65	4,60.71	- 71.94

Augmentation of fund by supplementary provision was required for meeting larger establishment charges. Reasons for saving have not been intimated. (September, 1996).

18(e) Irrigation Schemes	1,71.20	...	- 1,71.20
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Reasons for non-utilisation of entire fund have not been intimated. (September, 1996).

103 - Damodar Valley Project — Non-Plan

(a) Direction and Administration			
O	3,55.04		
S	26.39		
	3,81.43	3,19.65	- 61.78

02 - Major Irrigation (Non-Commercial) — Non-Plan

101 - Damodar Valley Schemes —

(a) Direction and Administration*			
O	5,42.90		
S	45.35		
	5,88.25	4,87.06	- 1,01.19

80 - General - Non-Plan

001 - Direction and Administration

O	17,71.16		
S	1,43.93		
	19,15.09	17,30.94	- 1,84.15

Augmentation of fund by supplementary provision in the above cases was required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (September, 1996).

(vi) Suspense : The expenditure under revenue section of the grant included Rs. 2,53.24 lakhs under "Suspense" The minor head "Suspense" is not a final head of account. It accommodates interim transaction for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered completely and finally accounted for. The operations in 1995-96 under the minor heads were under the sub-heads (1) Purchases, (2) Stock and (3) Miscellaneous Works Advances.

The transactions under each of the heads are explained below :-

- (1) Purchase : When materials are received from a supplier or from another division or department either for a specific work or for stock, their value is credited to "Purchases" so that per contra, the cost may be included at once in the accounts of the works or stock. When payment is made, the head "Purchases" is debited. The head "Purchases" therefore, shows a negative (credit) balance which indicates that the stores were received but the value there of was not paid for.
- (2) Stock : This head is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations relating thereof. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.
- (3) Miscellaneous Works Advances : Accommodate (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under the head represents recoverable amounts. The transactions during 1995-96 under the various sub-heads of "Suspense" operated in the grant are given below :-

Grant No. 66 - Contd.

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
2701 - Major and Medium Irrigation -					
01 - Major Irrigation (Commercial) -					
101 - Mayurakshi Reservoir Project - Non-Plan					
Purchase	- 56.69	..	..	..	- 56.69
Stock	+ 14.96	..	..	..	+ 14.96
Miscellaneous					
Works Advance	+ 3.48	..	..	..	+ 3.48
Cash Settlement					
Suspense Accounts	..	..	..	..	..
Total :	- 38.25	..	..	..	- 38.25
103 - Damodar Valley Project -					
Purchase	- 2,38.46	1.74	..	+ 1.74	- 2,36.72
Stock	+ 1,37.67	7.50	16.70	- 9.20	+ 1,28.47
Miscellaneous					
Works Advance	+ 1,66.05	5.20	4.51	+ 0.69	+ 1,66.74
Cash Settlement					
Suspense Accounts	+ 0.39	..	..	..	..
Total :	+ 65.65	14.44	21.21	- 6.77	+ 58.88
80 - General - Non-Plan					
799 - Suspense -					
Purchase	- 51.63	9.56	14.83	- 5.27	- 56.90
Stock	- 1,02.35	1,36.02	1,10.70	+ 25.32	- 77.03
Miscellaneous					
Works Advance	- 18.32	84.25	59.30	+ 24.95	+ 6.63
Cash Settlement					
Suspense Accounts	- 7.31	8.97	8.47	+ 0.50	- 6.81
Total :	- 1,79.61	2,38.80	1,93.30	+ 45.50	- 1,34.11
Total : Major Head - 2701 - Major and Medium Irrigation	-1,13.96	2,53.24	2,14.51	+ 38.73	- 75.23

Capital (Voted) -

- (i) No portion of the abnormal saving of Rs. 112,68.28 lakhs in the grant was surrendered during the year.
- (ii) In a good number of cases marked(*) recurrence of excess/saving is persisting.

Grant No. 66 - Contd.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4701 - Capital Outlay on Major and Medium Irrigation -			
01 - Major Irrigation - (Commercial) -			
103 - Damodar Valley Project - Non-Plan			
E. Major/Minor Works —			
A - D.V. Irrigation and Flood Control Schemes -			
0100 (i) Additional Expenditure on Irrigation and Flood Control other than Interest	2,25.10	..	- 2,25.10
(ii) Barrage *	1,40.00	..	- 1,40.00
(iii) Water Courses *	60.00	..	- 60.00
B - D.V. Power Schemes -			
0400 Additional Expenditure on Power other than Interest	1,42,32.65	..	- 1,42,32.65
104 - Teesta Barrage Project -			
State Plan (Annual Plan and Eighth Plan)			
E. Wages	14,00.00	..	- 14,00.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1996).

01 - Major Irrigation (Commercial) —			
109 - Subarnarekha Barrage Project — State Plan (Annual Plan and Eighth Plan)			
A. Direction and Administration	80.00	32.47	- 47.53
E. Major/Minor Works*	1,10.00	62.35	- 47.65

Reasons for saving in the above cases have not been intimated. (September, 1996).

(iv) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4701 - Capital Outlay on Major and Medium Irrigation —			
01 - Major Irrigation - (Commercial) -			
102 - Kangsabati Reservoir Project - State Plan (Annual Plan and Eighth Plan)			
C. Suspense*	15.00	66.64	+ 51.64
103 - Damodar Valley Project —			
State Plan (Annual Plan)			
D.V. Irrigation Schemes —			
0100 (i) Government Share of Expenditure on Irrigation and Flood Control excluding interest	3,00.00	6,56.46	+ 3,56.46

Grant No. 66 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
104 - Teesta Barrage Project -			
State Plan (Annual Plan and Eighth Plan)			
B Machinery and Equipment	2,80.00	3,72.64	+ 92.64
C. Suspense *	3,00.00	37,28.26	+ 34,28.26
0416 E. Major/Minor Works	53,00.00	61,33.81	+ 8,33 81
113 - Special Repairs of existing Major Irrigation Project —			
State Plan (Annual Plan and Eighth Plan)			
Mayurakshi Reservoir Project	75.00	1,35.48	+ 60.48

Reasons for final excess in the above cases have not been intimated. (September, 1996).

Suspense : The expenditure in the capital section of the grant included Rs. 37,94.90 lakhs under "Suspense". The transactions under each sub-head of "Suspense" in 1995-96 are given below :-

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
		(In lakhs of rupees)			
4701 - Capital Outlay on Major and Medium Irrigation -					
01 - Major Irrigation (Commercial) - Non-Plan					
101 - Mayurakshi Reservoir Project -					
(1) Reservoir -					
Purchase	+ 7.64	.	..	..	+ 7.64
Stock	- 2.33	..	..	..	- 2.33
Misc. Works Advance	..	..	..	..	..
Total	+ 5.31	..	..	..	+ 5.31
(2) Dam and Appartment Works -					
Purchase	- 7.50	..	..	..	- 7.50
Stock	+ 0.06	..	..	..	+ 0.06
Misc. Works Advance	+ 26.94	..	..	..	+ 26.94
Total :	+ 19.50	..	..	..	+ 19.50
(3) Barrage -					
Purchase	- 1,89.21	..	..	..	- 1,89.21
Stock	+ 3.94	..	..	..	+ 3.94
Misc. Works Advance	+ 34.44	..	..	..	+ 34.44
Total :	- 1,50.83	..	..	..	- 1,50.83

Grant No. 66 - Concl'd.

Major Head and detailed units	Opening balance Debit + Credit -	Debit	Credit	Net actuals	Closing balance Debit + Credit -
(In lakhs of rupees)					
State Plan (Annual Plan and Eighth Plan)					
102 - Kangsabati Reservoir Project -					
Purchase	- 0.42	3.82	4.48	- 0.66	- 1.08
Stock	- 9.30	36.28	1,01.86	- 65.58	- 74.88
Misc. Works Advance	- 34.55	26.54	8.86	+ 17.68	- 16.87
Cash Settlement					
Suspense Accounts	+ 60.68	..	..	..	+ 60.68
Total :	+ 16.41	66.64	1,15.20	- 48.56	- 32.15
104 - Teesta Barrage Project -					
Purchase	- 30,62.94	4,15.87	4,11.20	+ 4.67	- 30,58.27
Stock	- 15,50.91	16,62.42	21,74.04	- 5,11.62	- 20,62.53
Misc. Works Advance	+ 28,07.58	4,48.23	3,04.21	+ 1,44.02	+ 29,51.60
Cash Settlement					
Suspense Account	+ 14,40.38	12,01.74	4,72.29	+ 7,29.45	+ 21,69.83
Total :	- 3,65.89	37,28.26	33,61.74	+ 3,66.52	+ 0.63
02 - Major Irrigation (Non-Commercial) -					
102 - Kangsabati Reservoir Project -					
State Plan (Annual Plan and Eighth Plan)					
Purchase	- 8,29.80	..	..	..	- 8,29.80
Stock	+ 1,93.45	..	..	..	+ 1,93.45
Misc. Works Advance	+ 3,14.25	..	..	..	+ 3,14.25
Total :	- 3,22.13	..	..	..	- 3,22.13

Charged -

(i) Entire fund created by supplementary provision was utilised in full.

Grant No. 67 - Minor Irrigation and Command Area Development

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs	Excess + Saving - Rs.
REVENUE -			
Major Heads : 2702 - Minor Irrigation and 2705 - Command Area Development -			
Voted -			
Original	1,03,74,72,000	} 1,12,56,45,000	1,13,95,13,666
Supplementary	8,81,73,000		
Amount surrendered during the year			+ 1,38,68,666
Amount surrendered during the year			Nil
CAPITAL -			
Major Heads : 4702 - Capital Outlay on Minor Irrigation and 4705 - Capital Outlay on Command Area Development -			
Voted -			
Original	9,44,90,000	} 9,44,90,000	16,12,21,264
Supplementary	..		
Amount surrendered during the year			+ 6,67,31,264
Amount surrendered during the year			Nil
Charged -			
Original		} 48,864	48,864
Supplementary	48,864		
Amount surrendered during the year			..
Amount surrendered during the year			Nil

Notes and Comments -

Revenue -

- (i) Expenditure exceeded the grant by Rs. 1,38,68,666; the excess requires regularisation
- (ii) In view of overall excess of Rs. 1,38.69 lakhs in the grant, supplementary provision of Rs. 8.81 73 lakhs obtained in March, 1996 proved inadequate
- (ii) Excess occurred mainly under -

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2702 - Minor Irrigation -			
01 - Surface Water -			
102 - Lift Irrigation Schemes -			
Non-Plan			

Grant No. 67 - Contd

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess +
01. Lift Irrigation				
O	39,27.40	39,68.55	49,71.97	+ 10,03.42
S	41.15			

Augmentation of fund by obtaining supplementary provision in March, 1996 was made for meeting expenditure on energisation charges payable to the West Bengal State Electricity Board and also for meeting larger establishment cost.

Reasons for final excess have not been intimated. (September, 1996).

02 -Ground Water -

103 - Tube Wells -

State Plan (Annual Plan and Eighth Plan)

01. Deep Tubewell Irrigation		80.00	1,44.01	+ 64.01
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Reasons for excess have not been intimated (September, 1996).

02.- World Bank Project on Development of Minor Irrigation - Shallow Tubewells.		..	75.63	+ 75.63
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03 - World Bank Project on Development of Minor Irrigation - Shallow Tubewells, fitted with submersible pumps.		..	48.00	+ 48.00
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Reasons for incurring expenditure without budget provision in both the cases have not been intimated. (September, 1996).

(iv) Excess mentioned above was partly off-set by saving mainly under :-

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2702 - Minor Irrigation -				
02 - Ground Water -				
103 - Tube Wells -				
Non-Plan				
01 - Deep Tubewell Irrigation				
O	30,32.40	31,47.90	29,12.90	- 2,35.00
S	1,15.50			
State Plan (Annual Plan and Eighth Plan)				
04. Development of State owned Shallow Tubewell		67.00	21.04	- 45.96

Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
80 - General —			
101 - Direction and Administration —			
Non-Plan			
01. Scheme for Strengthening extension and administration under the Directorate of Agricultural Engineering			
O	14,94.00	} 15,91.15	14,53.48
S	97.15		
			- 1,37.67

Augmentation of fund in the first and last cases by obtaining supplementary provision in March, 1996 was required for meeting expenditure on energisation charges payable to the West Bengal State Electricity Board and also for meeting larger establishment cost.

Reasons for final saving in all the cases have not been intimated (September, 1996).

800 - Other Expenditure —
Non-Plan

01. Electricity charges payable to West Bengal State Electricity Board on account of Minor Irrigation Schemes			
O	..	} 5,00.00	84.37
S	5,00.00		
			- 4,15.63

Creation of fund by obtaining supplementary provision in March, 1996 was required for meeting expenditure on energisation charges payable to the West Bengal State Electricity Board.
Reasons for final saving have not been intimated. (September, 1996).

2705 - Command Area Development —
800 - Other Expenditure —

Centrally Sponsored (New Schemes)			
Programme in selected areas in West Bengal			
	1,25.00	83.67	- 41.33

Reasons for saving have not been intimated. (September, 1996).

CAPITAL —

Voted grants —

(i) Expenditure exceeded the grant by Rs. 6,67,31,264, the excess requires regularisation.

(ii) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4702 - Capital Outlay on Minor Irrigation —			
101 - Surface Water —			
State Plan (Annual Plan and Eighth Plan)			
03. Surface Drainage and Irrigation	42.00	2,39.80	+ 1,97.80

Grant No. 67 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
05. Special Component Plan for Scheduled Castes - Surface Drainage and Irrigation Schemes	30.00	1,15.12	+ 85.12
102 - Ground Water — State Plan (Annual Plan and Eighth Plan)			
01 - Deep Tubewell Irrigation	33.00	3,25.61	+ 2,92.61
02. Special Component Plan for Scheduled Castes - Deep Tubewell Irrigation	30.00	1,14.76	+ 84.76
Reasons for excess in all the cases have not been intimated. (September, 1996).			
07. World Bank Project on Development of Minor Irrigation - Deep Tubewells and Medium duty Tubewells	..	82.54	+ 82.54
09 World Bank Project on Development of Minor Irrigation. Drilling of new Tubewells in place of defunct ones.	..	45.89	+ 45.89

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (September, 1996).

**4705 - Capital Outlay on Command Area Development —
800 - Other Expenditure —
Central Sector (New Schemes)**

01. Command Area Development Programme in selected areas in West Bengal	85.00	1,49.38	+ 64.38
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Reasons for excess have not been intimated (September, 1996).

(iii) Excess mentioned above was partly offset by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4702 - Capital Outlay on Minor Irrigation -			
101 - Surface Water - State Plan (Annual Plan and Eighth Plan).			
04 - River Lift Irrigation	2,10.00	1,44.46	- 65.54
102 - Ground Water — State Plan (Annual Plan and Eighth Plan)			
06 - Drilling of new Tubewells in place of defunct ones	1,10.00	..	- 1,10.00

Grant No. 67 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4705 - Capital Outlay on Command Area Development -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
02. Special Component Plan for Scheduled Castes - Command Area Development Programme	46.20	..	- 46.20

Reasons for saving in the first case and non-utilisation of the entire provision in the last two cases have not been intimated. (September, 1996).

Charged Appropriation

(i) The entire supplementary provision obtained in March, 1996 was successfully utilised by the Department in full.

Grant No. 68 - Flood Control and Drainage

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2711 - Flood Control and Drainage -			
Voted -			
	Rs.		
Original	43,89,86,000	44,28,95,000	48,96,80,830
Supplementary	39,09,000		
Amount surrendered during the year			+ 4,67,85,830
			..
			..
			Nil
Charged -			
	Rs.		
Original	1,00,000	1,00,000	...
Supplementary	..		
Amount surrendered during the year			- 1,00,000
			..
			..
			Nil
CAPITAL -			
Major Head : 4711 - Capital Outlay on Flood Control Projects -			
Voted -			
	Rs.		
Original	46,10,00,000	46,10,00,000	47,42,72,927
Supplementary	..		
Amount surrendered during the year			+ 1,32,72,927
			..
			..
			Nil
Charged -			
	Rs.		
Original	..	97,078	97,078
Supplementary	97,078		
Amount surrendered during the year			...
			..
			..
			Nil

Notes and Comments -

Revenue (Voted grant) –

- (i) Expenditure exceeded the grant by Rs. 4,67,85,830; the excess requires regularisation.
- (ii) In view of the excess expenditure of Rs. 4,67.86 lakhs in the grant, supplementary provision of Rs 39.09 lakhs obtained in March, 1996 proved inadequate.
- (iii) In a good number of cases marked (*), excess / saving occurred in previous years also, which indicates budget estimation should be made on more realistic basis.

Grant No. - 68 - Contd

(iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2711 - Flood Control and Drainage --			
01. Flood Control -			
103 - Civil Works --			
Non-plan			
0100 - Flood Control Schemes			
O	11,73.40	15,65.34	+ 3,61.94
S	30.00		
799 - Suspense * --			
Non-Plan	53.50	1,50.52	+ 97.02
03 - Drainage --			
103 - Civil Works -			
Non-Plan			
11. - Calcutta and Eastern Canals *	21.50	75.10	53.60
799 - Suspense *--			
Non-Plan	28.50	2,98.54	+ 2,70.04

Reasons for excess in the above cases have not been intimated (September, 1996).

(v) Excess mentioned above was partly offset by saving mainly under : --

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2711 - Flood Control and Drainage --			
01 - Flood Control --			
800 - Other Expenditure --			
Seventh Plan (Committed)			
0118 - Flood Control and other Allied Schemes *	1,50.00	71.68	- 78.32
103 - Civil Works --			
Non-Plan			

Grant No. - 68 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
VII - Drainage and Navigation Schemes	11,62.24	9,85.63	- 1,76.61

Reasons for saving in the above cases have not been intimated (September, 1996).

Suspense : The expenditure under revenue section for the grant included Rs. 4,49.06 lakhs under "Suspense". The head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of the department. The nature and accounting procedure of the transaction under the head have been explained in note (vi) under Revenue Section of Grant No. 66 - Major and Medium Irrigation.

The transactions during 1995 - 96 under each sub-head of "Suspense" are given below :-

Major head and detailed units	Opening balance Debit + Credit --	Debit	Credit	Net actuals	Closing balance Debit + Credit --
(In lakhs of rupees)					
2711 - Flood Control and Drainage -					
01 - Flood Control -					
799 - Suspense -					
Non - Plan					
Purchase	- 75.67	38.77	37.50	+ 1.27	- 74.40
Stock	+ 16.72	77.28	78.12	- 0.84	+ 15.88
Misc. Works Advance	+ 76.55	33.46	10.66	+ 22.80	+ 99.35
Cash Settlement					
Suspense Accounts	+ 59.48	1.01	...	+ 1.01	+ 60.49
Total :	+ 77.08	1,50.52	1,26.28	+ 24.24	+ 1,01.32
2711 - Flood Control and Drainage --					
03 - Drainage --					
799 - Suspense					
Non-Plan					
Purchase	-18,31.02	0.02	48.79	- 48.77	- 18,79.79
Stock	+ 5,61.97	1,79.92	1,44.28	+ 35.64	+ 5,97.61
Misc. Works Advance	+ 6,20.78	1,16.49	1,02.23	+ 1,14.26	+ 7,35.04
Cash Settlement					
Suspense Accounts	+ 25.48	2.11	...	+ 2.11	+ 27.59
Total :	- 6,22.79	2,98.54	2,95.30	+ 1,03.24	- 5,19.55

Revenue (Charged appropriation) --

(i) Entire provision was duly utilised in full.

Capital (Voted grant) --

(i) Expenditure exceeded the grant by Rs. 1,32,72,927; the excess requires regularisation.

(ii) In a good number of cases marked (*) excess /saving occurred in previous years also, which points to Budget estimation on more realistic basis

Grant No. 68 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4711 - Capital Outlay on Flood Control Project --			
01. - Flood Control --			
103 - Civil Works --			
State Plan (Annual Plan and Eighth Plan)			
1. North Bengal River Commission and Execution of Flood Control Schemes	8,10.00	8,68.50	+ 58.50
4. Flood Control Works	25.00	88.07	+ 63.07
19. Mahananda Embankment Scheme in the District of Malda *	25.00	1,25.71	+ 1,00.71
22. Construction of Boulder Spurs Upstream of Farakka Barrage for Prevention of erosion of left Bank of River Ganga in connection with protection of the left Bank of River Ganga Upstream of Farakka Barrage in P.S. Kaliachak and Manickchak at different chains in the District of Malda	1,50.00	2,48.06	+ 1,98.06
27. Scheme for protection of right Bank of River Ganga and Padma D/S of Farakka Barrage up to Jalangi in the District of Murshidabad by Ganga Anti-erosion Division *	70.00	2,40.25	+ 1,70.25
118. New Bank protection, Anti-erosion Schemes under Nadia Irrigation Division	60.00	1,01.21	+ 41.21
281. Protection of Ajoy left Embankment at Tekuri in P.S. Nanur, District Birbhum	10.00	68.95	+ 58.95
02 - Sea Erosion Project --			
103 - Civil Works --			
State Plan (Annual Plan and Eighth Plan)			
3. Protecting the Sea-dyke from Coastal Erosion by armouring with laterite Boulders at Gobardhanpur along Bay of Bengal, P.S. Patharpratima (0 to 1440 miles), Dist. - 24-Parganas (S)	9.00	89.57	+ 80.57
03 - Drainage --			
103 - Civil Works --			
State Plan (Annual Plan and Eighth Plan)			
20. Nowai Basin Drainage Schemes in the District of 24-Parganas	6.00	54.25	+ 48.25
28. Improvement of Lower Damodar Areas Stages I, II, III, Howrah *	1,00.00	1,51.58	+ 51.58

Grant No. 68 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
34. Ghea-Kunti Basin Drainage Scheme in the District of Hooghly	2,20.00	3,29.94	+ 1,09.94

Reasons for excess in the aforesaid cases have not been intimated (September, 1996).

162. Flood Protection in Kuye Kendra, Birbhum	...	45.00	+ 45.00
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Reasons for incurring expenditure without Budget provision have not been intimated (September, 1996).

(iv) Excess mentioned above was partly offset by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4711 - Capital Outlay on Flood Control Project --			
03 - Drainage --			
103 - Civil Works --			
State Plan (Annual Plan and Eighth Plan)			
114 - Kalighai-Kapaliswari-Baghi Basin Drainage Scheme, District Midnapore	2,50.00	...	- 2,50.00
163 - Improvement of Lower Saraswati Khal Drainage Scheme, District Howrah	45.00	...	- 45.00

Reasons for non-utilisation of entire provision in the the above cases have not been intimated (September, 1996)

Grant No. 69 - Power (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2801 - Power -			
Original	Rs. 362,00,00,000	} 362,00,00,000	81,71,00,000 - 280,29,00,000
Supplementary	...		
Amount surrendered during the year	..	..	Nil
CAPITAL -			
Major Heads : 4801 - Capital Outlay on Power Projects, 6801 - Loans for Power Projects and 6860 - Loans for Consumer Industries -			
Original	386,00,00,000	} 951,45,95,000	894,60,03,842 - 56,85,91,158
Supplementary	565,45,95,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments - Revenue -

- (i) No portion of the huge saving of Rs. 280,29.00 lakhs in the grant was surrendered by the department during the year.
- (ii) The abnormal variation between budget provision and actual expenditure which was occurred in the previous year also proved lack of control over budgetary system.
- (iii) Huge saving occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2801 - Power -			
06 - Rural Electrification -			
800 - Other Expenditure			
State Plan (Annual Plan and Eighth Plan)			
0100. Integrated Rural Energy Planning Programme -			
0209. Grants to W.B.S.E.B. for Lok Dup Scheme	2,00.00	..	- 2,00.00
Reasons for non-utilisation of entire provision have not been intimated (September, 1996).			
(ii) Grants to W.B.S.E.B. for meeting committed expenditure	1,24,00.00	81,71.00	= 42,29.00
Reasons for saving have not been intimated (September, 1996).			

Grant No. 69 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(iii) Grants to W.B.P.D.C. for meeting committed expenditure	129,00.00	..	- 129,00.00
(iv) Grants to D.P.L. for meeting committed expenditure	57,00.00	..	57,00.00
08 - General -			
101 - Assistance to Electricity Board -			
Non - Plan			
02 - Subsidy to the West Bengal State Electricity Board on account of Rural Electrification	50,00.00	..	- 50,00.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (September, 1996).

Capital -

(i) In view of ultimate saving of Rs. 56,85.91 lakhs in the grant, supplementary provision of Rs. 565,45.95 lakhs obtained in March, 1996 proved excessive.

(ii) No portion of the saving of Rs. 56,85.91 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6801 - Loans for Power Projects -			
202 - Thermal Power Generation -			
State Plan (Annual Plan and Eighth Plan)			
1. Loans to West Bengal State Electricity Board on account of OECF Teesta Canal Fall	37,00.00	21,13.51	- 15,86.49
2. Loans to West Bengal State Electricity Board on account of OECF Purulia Plan	10,00.00	55.96	- 9,44.04

Reasons for saving in both the cases have not been intimated (September, 1996).

6. Loans to Durgapur Projects Ltd. in lieu of market borrowing

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
Loans to Durgapur Projects Ltd. in lieu of market borrowing	5,00.00	..	- 5,00.00

Reasons for non-utilisation of entire provision have not been communicated (September, 1996).

Grant No. 69 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7. Loans to West Bengal Power Development Corporation Ltd. for OECF Projects aided to Bakreshwar Thermal Power Project	153,00.00	1,30.53	- 151,69.47
8. Loans to West Bengal Power Development Corporation Ltd. in lieu of market borrowing	47,00.00	10,00.00	- 37,00.00

Reasons for saving in both the cases have not been intimated (September, 1996).

205 - Transmission and Distribution Schemes -

Non - Plan

1. Loans to West Bengal State Electricity Board for transmission and distribution of Power in Salt Lake Township	1,00.00	..	- 1,00.00
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6860 - Loans for Consumer Industries -

60 - Others -

600 - Others -

Non - Plan

1. Loans to Durgapur Project Ltd. (Coke Oven and Gas)	1,00.00	..	- 1,00.00
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State Plan (Annual Plan and Eighth Plan)

1. Loans to Durgapur Project Ltd. in lieu of market borrowing	6,00.00	..	- 6,00.00
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Reasons for non-utilisation of entire provision in the above cases have not been communicated (September, 1996).

(iv) Saving mentioned in (iii) above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4801 - Capital Outlay on Power Projects -			
02 - Thermal Power Generation -			
190 - Investment in Public Sector and Other Undertakings -			

Grant No. 69 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Annual Plan and Eighth Plan)			
02. West Bengal State Electricity Board - Investment			
O ...]	502,45.95	671,71.19	+ 169,25.24
S 502,45.95			
 6801 - Loans for Power Projects -			
202 - Thermal Power Generation -			
State Plan (Annual Plan and Eighth Plan)			
5. Loans to West Bengal State Electricity Board in lieu of market borrowing	43,00.00	43,72.00	+ 72.00

Creation of fund by obtaining supplementary provision in March, 1996 in the first case was stated to be due to requirement for meeting committed expenditure of West Bengal State Electricity Board Reasons for excess in both the cases have not been intimated (September, 1996).

Grant No. 72 - Non-Conventional Sources of Energy (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2810 - Non-Conventional Sources of Energy —			
Rs.			
Original	95,50,000		
Supplementary	1,50,000		
	97,00,000	50,91,800	- 46,08,200
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) In view of overall saving of Rs. 46.08 lakhs in the grant supplementary provision of Rs. 1.50 lakhs obtained in March, 1996 proved unjustified.
- (ii) No portion of the saving of Rs. 46.08 lakhs in the grant was surrendered during the year by the Department.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2810 - Non-Conventional Sources of Energy —			
02 - Solar —			
102 - Photo Voltaic —			
State Plan (Annual Plan and Eighth Plan)			
Scheme for Procurement/Installation of P.V. Street Light, P.V. Pumps etc.	38.00	13.05	- 24.95
60 - Other Programmes -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
02. Survey/Misc. Expenditure in connection with Non-Conventional Energy Devices	10.50	0.33	- 10.17

Reasons for saving in the both cases have not been intimated (September, 1996).

Grant No. 73 - Village and Small Industries (Excluding Public Undertakings)

Section and Major Head	Total grant Rs	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2851 - Village and Small Industries (Excluding Public Undertakings) -			
Voted -	Rs.		
Original	70,88,76,000		
Supplementary	7,74,59,000		
	78,63,35,000	67,45,33,242	- 11,18,01,758
Amount surrendered during the year	..	..	Nil

CAPITAL -

Major Heads : 4851 - Capital Outlay on village small Industries (Excluding Public Undertakings) and 6851 - Loans for village and Small Industries (Excluding Public Undertakings) -

Original	18,18,06,000		
Supplimentary	3,61,20,000		
	21,79,26,000	11,36,10,393	- 10,43,15,607
Amount surrendered during the year	..	..	Nil

Notes and Comments :-

Revenue -

(i) No portion of the saving was surrendered during the year.

(ii) In view of final saving of Rs.11,18.02 lakhs in the grant, supplementary provision of Rs.7,74.59 lakhs obtained in March,1996 proved unnecessary.

(iii) Saving occurred mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2851 - Village and Small Industries (Excluding Public Undertakings) -			
001- Direction and Administration-			
Non-Plan			
3 - Directorate of C. & S.S.I			
O	4,40.32		
S	82.42		
	5,22.74	3,43.10	- 1,79.64
102 - Small Scale Industries-			
Non-Plan			
D.G.H. Council			

Grant No. 73 - Contd

	Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
8. -	Scheme for S.S.I.			
	O	3,55.59		
	S	0.42		
		3,56.01	...	- 3,56.01

In the above cases augmentation of funds by supplementary provisions were required for meeting larger establishment charges.

Reasons for saving in the former case and non-utilisation of the entire provision in the latter one have not been intimated (September, 1996).

Central Sector (New Schemes)				
1 -	Prime Minister's Rozgar yojana			
	O	...		
	S	1,55.59		
		1,55.59	80.33	- 75.26
2 -	Collection of Statistics of Small Scale Industries			
	O	...		
	S	49.80		
		49.80	...	- 49.80

In the above cases creation of funds by supplementary provision were required for Prime Minister's Rozgar yojana and for collection of statistics of Small Scale Industries respectfully. Reasons for saving in the first case and non-utilisation of entire provision in the latter case have not been intimated (September, 1996).

Centrally Sponsored (New Schemes)				
	0100. District Industries Centre	85.00	0.35	- 84.65

Reasons for saving have not been intimated (September, 1996).

103 -	Handloom Industries Non-Plan			
07 -	Directorate of Handloom and Textiles			
	O	50.20		
	S	8.30		
		58.50	...	- 58.50
08 -	Schemes for Handloom Industries			
	O	2,95.20		
	S	92.70		
		3,87.90	...	- 3,87.90

In the above cases augmentation of funds by supplementary provision were required for meeting larger establishment charges.

Reasons for non-utilisation of the entire provisions in both the cases have not been intimated (September, 1996).

Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
104 - Handicrafts Industries-			
Non-Plan			
04 - Handicrafts	50.20	0.46	- 49.74
105 - Khadi and Village Industries-			
State Plan (Annual Plan and Eighth Plan)			
03 Marketing Assistance Programme for Khadi and Village Industries under B.S.A.I.Act.1931.	1,72.65	...	- 1,72.65
Centrally Sponsored (New Schemes)			
01. National Project on Biogas Development.	3,21.00	5.93	- 3,15.07
Reasons for non-utilisation of the entire provision in the second case and saving in all other cases have not been intimated (September, 1996).			
107 - Sericulture Industries-			
Non-Plan			
13 - Directorate of Sericulture Industries			
O 54.24			
S 5.69	59.93	1.02	- 58.91
14 - Scheme for Sericulture Industries			
O 4,76.18			
S 11.70	4,87.88	6.09	- 4,81.79
Augmentation of funds in the above cases by supplementary provisions were required for meeting larger establishment charges. Reasons for saving have not been intimated (September, 1996).			
Non-Plan (Development)			
01 - Intensive Sericulture Development Schemes	1,10.00	20.90	- 89.10
State Plan (Annual Plan and Eighth Plan)			
Scheduled Castes Component Plan			
25 - Other Development Scheme for Sericulture Industries	90.00	10.47	- 79.53

Grant No. 73 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
110 - Composit Village and Small Industries and co-operatives-			
State Plan (Annual Plan and Eighth Plan)			
07 - Relief on Interest Charges on Working Capital	2,00.00	1,28 00	- 72.00
Centrally Sponsored (New Schemes)			
05 - Subsidy on sales of Handloom Cloth (Rebate)	1,05.00	0.05	- 1,04.95
Reasons for saving in the above cases have not been intimated (September, 1996).			
09 - Construction of House-Cum-Workshed for the Weavers	48 00	...	- 48.00
10 - Market Development Assistance for Marketing Handloom Products	3,07.11	...	- 3,07.11

Reasons for non-utilisation of the entire provision in the above cases have not been intimated(September, 1996)

Central Sector (New Schemes)

01 - Project Package Scheme for Handloom Weavers Setting up of Handloom Development Centres and Quality Dying Units			
O	...]	65 41	12.22
S	65.41]		- 53.19

Creation of fund by supplementary provision was required for setting up of Handloom Development Centres and Quality Dying Units.

Reasons for final saving have not been intimated(September, 1996).

800 - Other Expenditure Non-Plan			
03 - Lump provision for revision of Pay Scales and other benefits of employees of Primary Weaver's Co-operatives			
O	25 00]	40 20	...
S	15.20]		- 40 20

Augmentation of fund by supplementary provision was required for meeting larger establishment charges

Reasons for non-utilisation of the entire provision have not been intimated (September, 1996)

(iv) Saving mentioned above was partly counter-balanced by excess as under:-

Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+
2851 - Village and Small Industries (Excluding Public Undertakings) -			
001 - Direction and Administration			
Non-Plan			
02 - Reorganisation	...	44.57	+ 44.57
102 - Small Scale Industries-			
Non-Plan			
01 - Scheme for Small Scale Industries	...	2,59.94	+ 2,59.94
Reasons for incurring huge expenditure without budget provision in the above cases have not been intimated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
08 - Assistance under B.S.A.I. Act.	3,00.00	3,94.33	+ 94.33
Reasons for excess have not been intimated (September, 1996).			
11 - Publicity and Promotional Activities	...	43.98	+ 43.98
35 - Scheme for Development of S.S.I	...	75.68	+ 75.68
103 - Handloom Industries-			
Non-Plan			
01 - Schemes for Handloom Industries	...	2,50.35	+ 2,50.35
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (September, 1996).			
Central Sector (New Scheme)			
01 - Setting up of Handloom Development Centres and Quality Dying Units			
O	...		
S	1,61.29		
		1,61.29	2,82.85
			+ 1,21.56
Creation of fund by supplementary provision was required for setting up of Handloom Development Centres and quality Dying Units.			
Reasons for excess have not been intimated (September, 1996).			
107 - Sericulture Industries-			
Non-Plan			
01 - Scheme for Sericulture Industries	...	3,32.08	+ 3,32.08
04 - Project for Development of seed Production	...	41.83	+ 41.83

Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
State Plan (Annual Plan and Eighth Plan)			
10 - Re-organisation and modernisation of Sericulture	...	57.60	+ 57.60
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (September, 1996).			
14 - National Sericulture Project	3,43.00	4,48.96	+ 1,05.96
Reasons for excess have not been intimated (September, 1996).			
110 - Composit Village and Small Industries and Co-operatives- Non-Plan(Developmental)			
02 - Subsidy on Sales of Handloom Cloth (Rebate)			
O	15,00.00		
S	85.00		
	15,85.00	19,52.33	+ 3,67.33
Augmentation of fund by Supplementary provision was required towards developmental expenditure in connection with Hank Yarn price subsidy.			
Reasons for excess have not been intimated (September, 1996).			

Capital-

- (i) In view of overall saving of Rs.10,43.16 lakhs in the grant, supplementary provision of Rs.3,61.20 lakhs obtained in March 1996, proved absolutely unnecessary
- (ii) No portion of the saving of Rs.10,43.16 lakhs in the grant was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings)-			
102 - Small Scale Industries- State Plan (Annual Plan and Eighth Plan)			
02 - West Bengal Small Industries Corporation.Ltd.	45.00	...	- 45.00
Reasons for non-utilisation of entire fund have not been intimated (September, 1996).			
109 - Composit Village and Small Industries Co-operatives- Non-Plan (Developmental)			
1 - Participation in the Equity Share of Proposed Co-operative Spinning Mills			
O	40.00		
S	2,58.20		
	2,98.20	...	- 2,98.20
Augmentation of fund by supplementary provision was stated to be required for meeting larger expenditure on participation in the Equity Share of Co-operative Spinning Mills.			
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			

Grant No. 73 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6851 - Loans for Village and Small Industries (Excluding Public Undertakings)-			
102 - Small Scale Industries- State Plan (Annual Plan and Eighth Plan)			
4 Interest free loan for Sales Tax refund to Small Scale and Cottage Industrial Units	60.00	...	- 60.00
190 - Loans to Public Sector and Other Undertakings- Non-Plan			
5 - Loans to Kalyani Spinning Mills Ltd.			
O 6,60.00	7,13.00	...	- 7,13.00
S 53.00			
6 - Loans to Kalyani Spinning Mills Ltd for Payment of Institutional Debt.	1,40.00	...	- 1,40.00
7 - Loans to West Denajpur Spinning Mills for repayments of Institutional Debt.	50.00	...	- 50.00
8 - Loans to West Denajpur Spinning Mills Ltd.	1,15.00	...	- 1,15.00
Centrally Sponsored (New Schemes)			
2 - Loans for District Industries Centres	42.00	...	42.00

Augmentation of fund by supplementary provision in the second case was stated to be due to disbursement of larger loans to Kalyani Spinning Mills and other Co-operative Societies.

Reasons for non-utilisation of the entire provision in all the aforesaid cases have not been communicated (September, 1996).

195 - Loans for Composite Village and Small Industries-

Non-Plan (Developmental)
(a) Industrial Co-operatives

5.- Loans for Establishment of Handloom Development Centre and Quality Area Centre			
O ...	50.00	...	50.00
S 50.00			

Creation of fund by supplementary provision was stated to be due to disbursement of larger loans to Kalyani Spinning Mills and other Co-operative Societies.

Reasons for non-utilisation of the entire fund have not been communicated (September, 1996).

(iv) Saving mentioned above was partly counter-balanced by excess mainly under:-

Grant No. 73 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4851 - Capital Outlay on Village and Small Industries (Excluding Public Undertakings)-			
102 - Small Scale Industries-			
State Plan (Annual Plan and Eighth Plan)			
5 - Financial Assistance to Ceramics Development Corporation Ltd.	10.00	78.25	+ 68.25
109 - Composit Village and Small Industries Co-operatives-			
State Plan (Annual Plan and Eighth Plan)			
2 - Equity Participation for new Spinning Mills			
(1) Kangshabati and			
(2) Tamralipta Co-operative Spinning Mills	60.00	2,32.22	+ 1,72.22
6851 - Loans for Village and Small Industries(Excluding Public Undertakings			
190 - Loans to Public Sector and Other Undertakings-			
State Plan (Annual Plan and Eighth Plan)			
3 - Loans to West Bengal Small Industries for taking over assists of Bengal Pottaries *	...	5,25.00	+ 5,25.00

Reasons for excess in the first two cases and reasons for incurring expenditure without budget provision in the last case have not been communicated (September, 1996).

Grant No. 74 - Industries (Closed and Sick Industries)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2852 - Industries (Closed and Sick Industries) -			
Voted -	Rs.		
Original	47,00,000	8,62,40,000	29,57,530
Supplementary	8,15,40,000		
			- 8,32,82,470
Amount surrendered during the year (March, 1996)			12,89,237

CAPITAL -

Major Heads : 4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries), 4860 - Capital Outlay on Consumer Industries (Closed and Sick Industries), 4875 - Capital Outlay on Other Industries (Closed and Sick Industries), 6857 - Loans for Chemical and Pharmaceutical Industries (Closed and Sick Industries), 6858 - Loans for Engineering Industries (Closed and Sick Industries) and 6860 - Loans for Consumer Industries (Closed and Sick Industries) -

Voted -	Rs.		
Original	39,31,00,000	39,31,00,000	31,75,36,435
Supplementary	..		
			- 7,55,63,565
Amount surrendered during the year			Nil
<i>Charged -</i>			
<i>Original</i>	<i>30,50,000</i>	<i>30,50,000</i>	<i>25,41,550</i>
<i>Supplementary</i>	<i>...</i>		
			<i>- 5,08,450</i>
<i>Amount surrendered during the year..</i>			<i>Nil</i>

Notes and Comments -

Revenue (Voted) -

(i) In view of overall saving of Rs.8,32.82 lakhs in the grant supplementary provision of Rs.8,15.40 lakhs in March, 1996 proved unjustified.

(ii) Out of overall saving of Rs.8,32.82 lakhs in the grant only a meagre amount of Rs.12.89 lakhs was surrendered during the year.

(iii) Saving occurred mainly as under:--

Grant No. 74 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2852 - Industries(Closed and sick Industries)--			
08 - Consumer Industries -			
215 - Paper and Newsprint- Non-Plan			
01 - Revival of closed & sick Industries			
O	...		
S	8,14.55		
	8,14.55	...	- 8,14.55
Creation of fund by obtaining supplementary provision was stated to be required for liquidating the arrear interest dues on Principal amount of arrear sales tax of Titagarh Paper Mills.			

Reasons for non-utilisation of the entire provision have not been intimated (September,1996).

Capital(Voted)

(i) No portion of the saving of Rs.7,55.64 lakhs in the grant was surrendered during the year.

(ii) Saving Occurred mainly Under:-

4858 - Capital Outlay on Engineering Industries (Closed and Sick Industries) -

60 - Other Engineering Industries -

190 - Investment in Public Sector and Other Undertakings -
State Plan (Annual Plan and Eighth Plan)

01 - Revival of Closed and Sick Industrial Units

O	46.00	}			
R	- 46.00				

07 - Aquisition of Other Undertakings

O	39.00	}			
R	- 39.00				

Anticipated saving in the above cases was stated to be due to late receipt of plan proposals from the companies.

4860 - Capital Outlay on Consumer Industries (Closed and Sick Industries) -

60 - Others -

600 - Others -
State Plan (Annual,Plan and Eighth Plan)

07 - Acquisition of the Undertakings

O	85.00	}			
R	- 85.00				

...	- 15.00	- 15.00
-----	---------	---------

Grant No. 74 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<p>Minus expenditure was due to the fact that the amount was debitible under the head "6858 Loans for Engineering Industries(Closed and Sick Industries),but due to non-availability of budget provision in that head,the amount was sanctioned and drawn under the head "4858 C.O.on Engineering Industries (C & S.Industries). Hence the rectification by transfer of the amount into proper head of saving have not been intimated (September,1996).</p>			
6858 - Loans for Engineering Industries-			
02 - Other Industrial Machinery			
800 - Other Loans			
Non-Plan			
2 - Loans for revival of closed and Sick Industries Units for Payment of arrear PF/ESI and retirement benefits	1,00.00	...	- 1,00.00
Reasons for non-utilisation of entire provision have not been intimated (September,1996).			
State Plan (Annual Plan and Eighth Plan)			
1 - Loans for revival of closed and Sick Industrial Units			
(a) - Britania Engineering Co.Ltd.			
(b) - Neo-Pipes and Tube Co.Ltd.			
O	2,05.00	} 65.00	} 65.00
R	1,40.00		
60 - Others			
190 - Loans to Piblic Sector and Other Undertakings- Non-Plan			
0323 - Loans to Closed and Sick Industrial Units for Payment of arrear Scales - Carter Pooler Engineering Co.Ltd.			
O	2,00.00	} 1,24.35	} 1,44.78
R	75.65			+ 20.43
Anticipated saving in both the cases was stated to be due to late receipt of Plan proposals from the Companies.			
Reasons for final excess in the last one have not been intimated (September,1996).			
0423 - Loans for Payment fo arrear Sales Tax dues of the Central Public Sector Under taking Units	1,00.00	...	- 1,00.00
Reasons for non-utilisation of entire provision have not been intimated (September,1996).			
6860 - Loans for Consumer Industries (Closed and Sick Industries)-			
01 - Textiles			
190 - Loans to Public Sector and Other Undertakings- Non- Plan			

Grant No. 74 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
0223 - Loans to Agro Testiles Corporation for PF/ESI			
O	4,00.00	3,14.72	3,57.90
R	85.28			+ 43.18
Anticipated saving was attributed to late receipt of plan proposals from the Companies. Reasons for final excess have not been intimated (September, 1996).			

60 - Others-

190 - Loans to Public Sector and

Other Undertakings-

Non-Plan-

0223 - Loans for revival of closed and Sick Industrial Units for PF/ESI and other dues	1,50.00	...	- 1,50.00
0323 - Loans for Closed and Sick Industrial Units for Payment of arrear Sales Tax dues		3,00.00	2,05.48
94.52			
0423 - Loans for payment of arrear Sales Tax dues of Central Public Sector Undertakings Units	2,00.00	1,15.29	- 84.71

- Reasons for non-utilisation of the entire provision in the first case and saving in the other two cases have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan).

0123 - Loans for revival of closed and Sick Industrial Units			
O	1,36.00	..	..
R	1,36.00		

Anticipated saving was stated due to late receive of Plan proposal from the Companies.

(iii) Saving mentioned above was partly counter-balance by excess mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6858 - Loans for Engineering Industries (Closed and Sick Industries)-			
02 - Other Industrial Machinery			
800 - Other Loans			
Non-Plan			
1 - Loans for revival of closed and Sick Industries Units			

Grant No. 74 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
(a) National Iron and Steel Co.(1984) Ltd			
(b) Britannia Engineering Ltd.			
(c) Neo-Pipes and Tube Co.Ltd			
(d) Engel India Machine & Tools (1987) Ltd.			
O	9,00.00		
R	1,67.77		
	10,67.77	10,44.62	- 23.15

Reasons for anticipated excess as well as final saving have not been intimated (September,1996)

**6860 - Loans for Consumer Industries
(Closed and Sick Industries):-**

03 - Leather -

190 - Loans to Public Sector and
Other Undertakings-

Non Plan

(i) Loans to West Bengal State Leather Industries Corporation	...	80.56	+ 80.56
--	-----	-------	---------

Reasons for incurring expenditure without budget provision have not been intimated(September,1996).

60 - Others-

190 - Loans to Public Sector and
Other Undertakings-

Non Plan

**0123 - Loans for rival of closed and
Sick Industrial Units -**

(a) I.P.P.Ltd.

(b) West Bengal Plywood and Allied Products Ltd.

(c) Krishna Silicate and Glass (1987) Ltd

(d) Lily Biscuit Co.(P) Ltd.

O	9,00.00		
R	0.73		
	9,00.73	10,26,99	+ 1,26.26

Reasons for anticipated as well as final excess have not been intimated (September,1996).

Grant No. 74 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
<i>Charged Appropriation</i>			
(i) NO portion of the saving of <i>Rs.5.08 lakhs</i> was surrendered by the department during the year.			
(ii) Saving occurred under:-			
6858 - Loans for Engineering Industries (Closed and Sick Industries)-			
02 - Other Industrial Machinery			
800 - Other Loans-			
Non-Plan			
1 - Loans for revival of closed and Sick Industries units-	30.50	25.42	- 5.08
(a) National Iron and Steel Co.(1984) Ltd.			
(b) Britania Engineering Ltd.			
(c) Neo-Pipes and Tubes Co.Ltd.			
(d) Engel India Machines and Tools (1987) Ltd.			

Reasons for saving have not been intimated(September,1996).

Grant No. 75 - Industries (Excluding Public Undertakings and Closed & Sick Industries)

Section and Major Head	Total grant Rs	Actual expenditure Rs	Excess + Saving - Rs
REVENUE -			
Major Head : 2852 - Industries (Excluding Public Undertakings and Closed & Sick Industries) --			
Voted -	Rs		
Original	35,79,89,000		
Supplementary			
	35,79,89,000	36,07,37,854	+ 27,48,854
Amount surrendered during the year			Nil
Charged			
Original			
Supplementary	1,80,11,000		
	1,80,11,000		- 1,80,11,000
Amount surrendered during the year			Nil

Notes and Comments -

Revenue (Voted grant) --

(i) Expenditure exceeded the grant by Rs 27,48,854 , the excess requires regularisation

(ii) Though the net variation in the grant was within the limit of 5% total provision significant excess/ saving (of compensating nature) occurred in the following cases -

(a) Excess --

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2852 - Industries (Excluding Public Undertakings and Closed & Sick Industries)			
08 - Consumer Industries ---			
215 - Paper and Newsprint ---			
Non-Plan			
Revival of Closed and Sick Industries - Unit-II		8,14 55	+ 8,14 55

Reasons for huge expenditure without the prior approval of the Legislature have not been intimated (September, 1996)

Similar item of expenditure amounting Rs 11.62 97 lakhs appeared in the previous year also This indicates lack of control over budgetary system

Grant No. 75 - Contd.

(b) Saving —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2852 - Industries (Excluding Public Undertakings and Closed & Sick Industries)			
003 - Industrial Education, Research and Training —			
State Plan (Annual Plan & Eighth Plan)			
3 Setting up of extension Centre of the Central Institute of Plastics Engineering & Tools	60.00	.	- 60.00
800 - Other Expenditure —			
Non-Plan (Development)			
2 Schemes for Central Assistance for Development of Infrastructural facility in the Industry Districts in West Bengal	1,00.00	..	- 1,00.00
State Plan (Annual Plan and Eighth Plan)			
1 State Govt 's grants to WBIDC for Development in Infrastructural Facilities in "No Industry Districts"	3,00.00	90.00	- 2,10.00
600 - Others --			
Non-Plan			
4 Akra Brick Factory —			
(a) Mannual Process —			
(iii) Purchase of Raw Materials	6,06.50	5,24.06	- 82.44
State Plan (Annual Plan and Eighth Plan)			
Expansion Development and Setting up of Brick Fields —			
0100 - Improvement and expansion of mechanised Brick Factory at Palta	1,00.00	..	- 1,00.00
03 Incentive Scheme for Industrial Growth in West Bengal	15,00.00	14.30.11	- 69.89

Reasons for non-utilisation of the entire provision in the above first, second and fifth cases and for saving in the third, fourth and sixth cases have not been intimated (September, 1996)

Charged Appropriation —

(i) No portion of the saving was surrendered during the year by the Department.

(ii) Non-utilisation of the entire fund created by supplementary provision in March, 1996 proved defective control over budgetary system

Grant No. 75 - Concl'd.

(iii) Saving occurred under :-

Head	Total appropriation grant	Actual expenditure (In lakhs of rupees)	Saving -
2852 - Industries (Excluding Public Undertakings and Closed & Sick Industries)			
600 - Others —			
State Plan (Annual Plan and Eighth Plan)			
Expansion, Development and setting up of Brick Fields.			
03. Incentive Scheme for Industrial growth in West Bengal			
O	..		
S	1,80.11	..	- 1,80.11

Creation of fund by supplementary provision in March, 1996 was stated to be required for recoupment of advance drawn for the Contingency Fund of West Bengal for payment of decretal dues.
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).

Grant No. 76 - Non-Ferrous Mining and Metallurgical Industries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2853 - Non-Ferrous Mining and Metallurgical Industries -			
Original	2,00,00,000	1,61,80,525	- 38,99,475
Supplementary	80,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) In view of saving of Rs. 38.99 lakhs in the grant, supplementary provision of Rs. 0.80 lakh obtained in March, 1996 proved unjustified.

(ii) No portion of the saving of Rs. 38.99 lakhs was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2853 - Non-Ferrous Mining and Metallurgical Industries -			
02 - Regulation and Development of Mines -			
001 - Direction and Administration -			
Non - Plan			
2. Mining Estates Branch	32.99	15.58	- 17.41
102 - Mineral Exploration -			
Non - Plan			
1. Geological Prospecting Branch	47.06	36.19	- 10.87

Reasons for saving in the above cases have not been intimated (September, 1996).

Grant No. 77 - Ports and Light Houses (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3051 - Ports and Light Houses -			
Original	Rs. 1,30,30,000	1,03,59,840	- 30,40,160
Supplementary	3,70,000		
Amount surrendered during the year(March, 1996)	..	..	5,48,901

Notes and Comments -

(i) Out of Overall Saving of Rs. 30.40 lakhs in the grant, the Department surrendered Rs. 5.49 lakhs during the year.

(ii) In view of saving of Rs. 30.40 lakhs, supplementary provision of Rs. 3.70 lakhs obtained in March, 1996 proved unjustified.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3051 - Ports and Light Houses -			
01 - Major Ports -			
800 - Other Expenditure -			
Non - Plan			
01. Pooled Launches			
O	1,06.18	84.99	- 23.11
S	1.92		
	1,08.10		

Augmentation of fund by obtaining supplementary provision in March, 1996 was required for meeting larger establishment charges. Reasons for saving have not been intimated (September, 1996).

Grant No. 78 - Civil Aviation (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3053 - Civil Aviation -			
Original	Rs. 36,10,000	}	}
Supplementary	...		
Amount surrendered during the year(March, 1996)	..	..	20,45,012
	36,10,000	17,21,617	- 18,88,383

Notes and Comments -

(i) Though there was net saving of Rs. 18.88 lakhs in the grant, the Department surrendered Rs. 20.45 lakhs during the year, which was unrealistic.

(ii) Saving, occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3053 - Civil Aviation -			
80 - General -			
003 - Training and Education -			
Non - Plan			
01. Scheme for Training in Aviation in West Bengal			
O	31.10	}	}
R	- 15.45		
	15.65	17.02	+ 1.37

Reasons for anticipated saving as well as for final excess have not been intimated (September, 1996).

Grant No. 79 - Roads and Bridges

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3054 - Roads and Bridges-			
Voted -			
Original	82,19,57,000	93,00,21,000	1,45,17,73,732
Supplementary	10,80,64,000		
Amount surrendered during the year		..	..
Charged -			
Original	..	15,08,491	15,08,491
Supplementary	15,08,491		
Amount surrendered during the year		..	..
CAPITAL -			
Major Heads : 5054 - Capital Outlay on Roads and Bridges -			
Voted -			
Original	1,15,10,00,000	1,15,52,65,000	1,40,50,55,903
Supplimentary	42,65,000		
Amount surrendered during the year		..	..
Charged -			
Original	..	25,73,800	25,73,800
Supplementary	25,73,800		
Amount surrendered during the year		..	..

Notes and Comments :-

Revenue (Voted grant)-

- (i) Expenditure exceeded the grant by Rs. 52,17,52,732; the excess requires regularisation.
- (ii) In view of the excess of Rs. 52,17,53 lakhs, supplementary provision of Rs. 10,80,64 lakhs obtained in March, 1996 proved too inadequate.
- (iii) In a good number of cases marked asterisk (*) excess / saving is persisting for last several years
- (iv) Excess occurred mainly under:-

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
3054 - Roads and Bridges -			
01 - National Highways---			
337 - Road Works ---			
Non-Plan			
02 - Maintenance and repairs of National High ways *	...	73.45	+ 73.45
Reasons for incurring expenditure without budget provision have not been intimated (September, 1996).			
03 - State Highways			
337 -Road works			
Non-plan			
19(c) Maintenance and Repairs *			
O 4,93.00			
S 7.00	5,00.00	38,72.76	+ 33,72.76
State Plan (Annual Plan and Eighth Plan)			
02 - (a) Wage	5,00.00	5,44.99	+ 44.99
04 - District and Other Roads-			
800 - Other Expenditure -			
Non-Plan			
19(c) -Maintenance and Repairs *			
O 27,38.00			
S 2,02.00	29,40.00	64,99.37	+ 35,59.37
Augmentation of fund in the first and third cases by obtaining supplementary provision in March, 1996 was stated to be required for meeting increased cost of maintenance and repairs of District and other Roads. Reasons for final excess in all the cases have not been communicated (September, 1996).			
State Plan (Annual Plan and Eighth Plan)			
65 - (b) Construction	30.00	96.92	+ 66.92
80 - General			
001 -Direction and Administration-			
Non -Plan			
0100 - Establishment charges transferred from the revenue head "2059" Public Works	...	75.51	+ 75.51

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
797 - Transfer to from Reserve Fund Deposit Account			
Non Plan (Developmental)			
63 - Transfer to State Bridge Fund-Inter- Account Transfer	1,25.00	1,70.32	+ 45.32

Reasons for excess in the above first and third cases and that for incurring expenditure without budget provision in the second case have not been intimated (September, 1996).

(v) - Excess mentioned above was partly offset by saving mainly under:-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3054 - Roads and Bridges -			
01 - National Highways -			
337 - Road Works -			
Non-Plan			
01 - Adjustment of disallowed claims in connection with National Highways			
O			
S	7,18.96	7.57	- 7,11.39
03 - State Highways -			
337 - Road Works - Seventh Plan (Committed)			
0100 - Development of State Roads *			
O	132.00		
S	8.00	20.61	- 1,19.39

Augementation of fund by obtaining supplementary provision in March, 1996 was stated to be mainly due to for adjustment of claims disallowed by Government of India in connection with expenditure on National highways as well as for meeting larger establishment charges.

Reasons for final saving in all the above cases have not been communicated (September, 1996).

04 - District and other Roads-			
800 - Other Expenditure - Non- Plan			
65 -(b) Construction *	1,75.00	63.24	- 1,11.76

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
State Plan (Annual Plan and Eighth Plan)			
02 -(a) Wages	5,00.00	4,29.17	- 70.83
Seventh Plan (Committed)			
19 -(c) Maintenance and Repairs *	3,60.00	16.47	- 3,43.53

Reasons for final saving in all the above cases have not been communicated (September, 1996).

80 - General -

001 - Direction and Administration -

Non-Plan

02 - Public Works (Roads)

Directorate

O	23,97.52	}	25,39.40	20,89.87	- 4,49.53
S	1,41.88				

107 - Railway Safety Works -

Non-Plan

65 -(a) Construction

3,50.00 1,56.80 - 1,93.20

Augmentation of fund by obtaining supplementary provision in March, 1996 was stated to be mainly due to for meeting larger establishment charges.

Reasons for final saving in all the above cases have not been communicated (September, 1996).

(v) Suspense:-The expenditure in the grant (Revenue) included Rs. "nil" this year under the minor head 'suspense'. This head accommodates interim transaction for purchase and supply of materials for construction of Road etc. The nature of accounting procedure of transaction under the head 'suspense' have been explained in Note(vi) under Revenue Section of the grant no 66.

The Progressive transactions of each sub-head under 'suspense' are given below:-

Major Head and detailed Units	Opening Balance Debit + Credit -	Debit +	Credit -	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
3054 - Roads and Bridges					
Purchase	-3,06.73	..	..	..	- 3,06.73
Stock	+ 4,30.82	..	..	..	+ 4,30.82
Work shop Suspense	- 1,55.81	..	..	..	-1,55.81
Miscellaneous Works Advances	+ 1,00.20	..	..	..	+ 1,00.20
Cash Settlement suspense Account	+ 2.90	..	..	..	+ 2.90
Total	+ 71.38	..	..	..	+ 71.38

Grant No. 79 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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Revenue (Charged appropriation).

(i) The entire fund created by supplementary appropriation in March, 1996 was utilised in full.

Capital (Voted grant) -

(i) Expenditure exceeded the grant by Rs.24,97,90,903; The excess requires regularisation.

(ii) In view of the excess of Rs.24,97.91 lakhs, supplementary provision of Rs.25.74 lakhs obtained in March, 1996 proved too inadequate.

(iii) In a good number of cases marked asterish(*) excess/saving is persisting for last several years

(iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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5054 - Capital Outlay on Roads and Bridges -

03 - State Highways -

052 - Machinery and Equipment

State Plan (Annual Plan and Eighth Plan)

01 - Development of State Roads

New Supplies/Repairs and Carriages*	7,00.00	10,42.10	+ 3,42.10
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Reasons for excess have not been intimated (September, 1996).

799 - Suspense -

State Plan (Annual Plan and Eighth Plan)

01 - Development of State Roads	15,00.00	58,07.65	+ 43,07.65
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04 - District and Other Roads -

800 - Other Expenditure

State Plan (Annual Plan and Eighth Plan) (M.N.P.)

0100 - Development of State Roads	21,05.00	22,02.48	+ 97.48
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**State Plan (Annual Plan and Eighth Plan)
(Other than M.N.P.)**

01 - Development of State Roads	80.00	1,45.16	+ 65.16
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Reasons for excess in the above cases have not been intimated (September, 1996).

(vi) Excess mentioned above was partly offset by saving mainly under:-

Grant No. 79 - Contd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5054 - Capital Outlay on Roads Bridges -			
03 - State Highways -			
052 - Machinery and Equipment -			
Non-Plan			
0100 - Purchase of Road Rollers, Miller mixes, Tar boiler and Paver finishers for P.W. Department			
	50.00	...	- 50.00
Reasons for non utilisation of entire provision have not been intimated (September, 1996).			
337 - Road Works -			
State Plan (Annual Plan and Eighth Plan)			
01 - Development of State Roads -			
65 (a) Construction *			
	33,00.00	28,60.09	- 4,39.91
(b) Improvement/widening and strengthening			
	5,00.00	4,26.36	- 73.64
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan).			
0100 - Development of State Roads *			
	4,60.00	1,84.30 ¹	- 2,75.70
04 - District and other Roads -			
800 - Other Expenditure			
Non- Plan(Developmental)			
0100 - State Bridge Fund works*			
	1,15.00	10.67	- 1,04.33
State Plan (Annual Plan and Eighth Plan) (Other than M.N.P.)			
0300 - Special Component Plan for Scheduled Castes*			
	20,90.00	6,93.58	- 13,96.42

Reasons for saving in the above cases have not been intimated (September, 1996).

Grant No. 79 - Concl.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
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(v) Suspense:- The expenditure in the grant includes Rs.58,07.65 lakhs under minor head 'suspense'. The transactions under each sub-head of suspense are given below:-

Major Head and detailed Units	Opening Balance Debit + Credit -	Debit + (In lakhs of rupees)	Credit - -	Net Actuals	Closing Balance Debit + Credit -
Purchases	- 66,96.58	2,12.02		+ 2,12.02	- 64,84.56
Stock	80,43.23	33,77.75		+ 33,77.75	+ 1,14,20.98
Workshop Suspense	- 2,46.75		...	...	- 2,46.75
Miscellaneous works Advances	+ 16,47.15	7,44.40		+ 7,44.40	+ 23,91.55
Cash Settlement Suspense	+ 6,74.71	14,73.48		+ 14,73.48	21,48.19
Total	34,21.76	58,07.65		+ 58,07.65	+ 92,29.41

Capital(Charged appropriation)

The entire fund created by supplementary appropriation in March,1996 was utilised in full.

Grant No. 80 - Road Transport (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Heads : 3055 - Road Transport and 3056 - Inland Water Transport -			
Original	84,95,90,000	111,12,45,000	105,61,59,821
Supplementary	26,16,55,000		
] Amount surrendered during the year (March, 1996)			
	..	..	1,89,67,017

CAPITAL -
**Major Heads : 5055 - Capital Outlay on Road Transport ,
5056 - Capital Outlay on Inland Water
Transport and
7055 - Loans for Road Transport -**

Original	36,92,00,000	38,57,00,000	32,02,31,666
Supplementary	1,65,00,000		
] Amount surrendered during the year (March, 1996)			
	..	..	7,71,22,909

Notes and Comments -
Revenuc -

(i) Out of overall saving of Rs. 5,50.85 lakhs in the grant, only Rs. 1,89.67 lakhs were surrendered by the department during the year.

(ii) In view of the final saving of Rs. 5,50.85 lakhs in the grant, supplementary provision of Rs. 26.16.55 lakhs obtained in March, 1996 proved excessive.

(iii) Saving, occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3055 - Road Transport -			
190 - Assistance to Public Sector and Other Undertakings - Non - Plan			
0533 Assistance to S.T.C. and C.T.C. for arrear payment/Grants-in-aid/Contributions/ Subsidies			
O			
S	16,00.00	..	- 14,13.79
R	- 1,86.21		
] Total grant			

Creation of fund by obtaining supplementary provision in March, 1996 was required for meeting larger establishment charges. Withdrawal of a huge amount from the fund by re-appropriation as well as final saving was due to non-occurrence of necessary situation for incurring expenditure.

Grant No. 80 - Contd.

Capital --

(i) Though the net saving in the grant was Rs. 6,54.68 lakhs, the Department surrendered Rs. 7,71.23 lakhs during the year.

(ii) In view of the saving of Rs. 6,54.68 lakhs in the grant, supplementary provision of Rs. 1,65.00 lakhs obtained in March, 1996 proved unnecessary.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
5055. Capital Outlay on Road Transport -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
0300. Setting up of Transfer and Transit Depots in District Head Quarters and Calcutta			
O 1,91.00]	19.49	21.40	+ 1.91
R + 1,71.51]			
0400 Transportation operation improvement programme, Road Safety, setting up of Check Posts			
O 2,10.00]	88.63	94.62	+ 5.99
R - 1,21.37]			
0800. Computerisation of M.V.Data			
O 90.00]	36.93	25.08	- 11.85
R - 53.07]			

In the above cases anticipated saving was occurred due to non-occurrence of necessary situation for incurring expenditure. Reasons for final excess/saving have not been intimated (September, 1996).

5056. Capital Outlay on Inland Water Transport -

800 - Other Expenditure -

State Plan (Annual Plan and Eighth Plan)

0200. Ferry Services across the River Hooghly at selected sites

O 2,75.00]	2,33.75	2,33.75	..
R - 41.25]			

Anticipated saving was due to non-occurrence of necessary situation for incurring expenditure before the close of the year

Grant No. 80 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7055. Loans for Road Transport -			
190 - Loans for Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
0100. Loans for Development of Calcutta State Transport Corporation			
O 9,38.00			
R - 1,38.00	8,00.00	8,00.00	..

Anticipated saving was due to non-occurrence of necessary situation for incurring expenditure before the close of the year.

0200. Loans for Development of North Bengal State Transport Corporation			
O 7,50.00			
S 1,65.00			
R - 1,65.00	7,50.00	7,50.00	..

Augmentation of fund by obtaining supplementary provision in March, 1996 was required for disbursement of Large Plan-Loan to the North Bengal State Transport Corporation.

Anticipated saving was due to non-occurrence of necessary situation for incurring expenditure before the close of the year.

(iv) Saving mentioned above was partly counter-balanced by excess as under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
7055 - Loans for Road Transport -			
190 - Loans for Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
0600. Loans for Development of Calcutta Tramways Company Ltd.			
O 5,50.00			
R - 43.75	5,06.25	6,26.25	+ 1,20.00

Anticipated saving was due to non-occurrence of necessary situation for incurring expenditure. Reasons for -final excess have not been intimated (September, 1996).

Grant No. 81 - Other Transport Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
CAPITAL -				
Major Head : 7055 - Loans for Other Transport Services -				
Original	23,00,00,000	} 23,00,00,000	3,50,00,000	- 19,50,00,000
Supplementary	...			
Amount surrendered during the year(March, 1996)		7,00,00,000

Notes and Comments -

(i) Out of overall saving of Rs. 19,50.00 lakhs in the grant, the department surrendered Rs. 7,00.00 lakhs only during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7055 - Loans for Other Transport Services -			
800 - Other Loans -			
Non - Plan			
1. Loans for construction of Second Bridge over Hooghly River	15,00.00	2,50.00	- 12,50.00

Reasons for saving have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan)

1. Loans for Construction of Second Bridge over Hooghly River				
O	2,00.00	} 1,00.00	1,00.00	...
R	- 1,00.00			
2. Loans for meeting the State Share of the proportionate cost over-run in respect of Second Bridge over Hooghly River				
O	6,00.00	} ...	...	...
R	- 6,00.00			

Reduction of fund through surrender in the above cases was stated to be due to non-occurrence of necessary situation for which the expenditure could not be incurred fully for the programme under the head.

Grant No. 82 - Other Scientific Research (All voted)

Section and Major Head		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -				
Major Head : 3425 - Other Scientific Research -				
Original	Rs. 4,32,000	4,55,000	3,56,432	- 98,568
Supplementary	23,000			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

- (i) No portion of the saving of Rs. 0.99 lakh in the grant was surrendered during the year.

Grant No. 83 - Secretariat - Economic Services (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3451 - Secretariat - Economic Services -			
Original	18,62,71,000	} 17,29,37,415	- 2,90,88,585
Supplementary	1,57,55,000		
Amount surrendered during the year(March, 1996)	..	..	4,89,688

Notes and Comments -

(i) Out of overall saving of Rs. 2,90.89 lakhs in the grant, only an amount of Rs. 4.90 lakhs was surrendered by the department during the year.

(ii) In view of final saving of Rs. 2,90.89 lakhs in the grant , supplementary provision of Rs. 1,57.55 lakhs obtained in March, 1996 proved unnecessary.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3451 - Secretariat - Economic Services -			
090 - Secretariat -			
Non - Plan			
06. Development and Planning Department -			
(b) Urban Development Department -			
Town and Country Planning Branch			
O	2,96.90	} 3,04.97	- 64.93
S	73.00		
16. Department of Panchayat and Community			
Development -			
(b) Community Development Branch			
O	74.20	} 57.20	- 22.30
S	5.30		

Augmentation of funds by supplementary provisions in the above cases were stated to be required for meeting larger establishment charges. Reasons for ultimate saving in both the cases have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan)

03. Science and Technology Department -			
(a) Science and Technology	1,61.50	1,20.09	41.41

Reasons for saving have not been intimated (September, 1996).

Grant No. 84 - Tourism (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3452 -Tourism -			
Original	Rs. 5,20,01,000		
Supplementary	...]		
	5,20,01,000	2,88,41.925	- 2,31,59.075
Amount surrendered during the year (March, 1996)	..	..	16,69.700

CAPITAL -
Major Head : 5452 - Capital Outlay on Tourism -

Original	10,00,000		
Supplementary	...]		
	10,00,000	10,00,000	..
Amount surrendered during the year	..	..	Nil

Notes and Comments -
Revenue -

(i) Out of overall saving of Rs. 2,31.59 lakhs in the grant, the department surrendered Rs. 16.70 lakhs during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3452 - Tourism -			
800- Other Expenditure -			
Non - Plan			
01. Maintenance of Tenements etc. constructed at Digha			
O	41.04		
R	- 1.06		
	39.98	31.01	- 8.97

Anticipated saving was stated to be due to non-receipt of estimates for maintenance of tourist establishments. Reasons for final saving have not been intimated (September, 1996).

State Plan (Annual Plan and Eighth Plan)

0700	Expansion / Improvement of Tourist Lodges	30.00	4.47	- 25.53
2200.	Provision of developed sites construction ancilliary works, furniture and furnishigns, equipments, commissioning and operation of Tourist Lodges etc.	60.00	23.00	- 37.00

Reasons for saving in both the cases have not been intimated (September, 1996).

Grant No. 85 - Census, Surveys and Statistics

Section and Major Head	Total grant or appropriation Rs	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3454 - Census, Surveys and Statistics --			
Voted --			
Original	Rs. 5,79,70,000	4,30,23,665	- 1,49,46,335
Supplementary	..		
Amount surrendered during the year	..	..	Nil
Charged			
Original	..	..	- 1,46,850
Supplementary	1,46,850		
Amount Surrendered during the year	..	..	Nil

Notes and Comments -

Voted grant -

- (i) No portion of the saving of Rs. 1,49.46 lakhs in the grant was surrendered during the year.
- (ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3454 - Census, Surveys and Statistics --			
01 - Census -			
800 - Other Expenditure --			
Non-Plan			
02 Census Establishment 1991	10.63	..	- 10.63
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			
02 - Surveys and Statistics -			
800 - Other Expenditure -			
Non-Plan			
01. Bureau of Applied Economics and Statistics	3,62.78	2,75.51	-87.27
Reasons for saving have not been intimated (September, 1996).			

Grant No. 85 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
02. Strengthening of the Method Branch and Other offices of the Bureau	21.88		- 21.88
Reasons for non-utilisation of the provision have not been intimated. (September, 1996).			
03 - Participation in the National Sample Survey Collaboration Programme	79.46	68.34	- 11.12

Reasons for saving have not been intimated (September, 1996).

Charged appropriation -

(i) In view of saving of entire provision of Rs 1.47 lakhs in the appropriation, creation of fund by supplementary provision in March, 1996 proved injudicious.

(ii) No portion of the saving was surrendered by the department during the year.

Grant No. 86 - Civil Supplies (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.	
REVENUE -				
Major Head : 3456 - Civil Supplies -				
Original	Rs. 3,28,61,000	} 3,57,21,000	2,52,48,751	- 1,04,72,249
Supplementary	28,60,000			
Amount surrendered during the year(March, 1996)	..	..	27,44,383

Notes and Comments -

- (i) In view of overall saving of Rs. 1,04.72 lakhs in the grant, supplementary provision of Rs. 28.60 lakhs obtained in March, 1996 proved injudicious.
- (ii) Out of overall saving worked out to Rs. 1,04.72 lakhs in the grant, the department surrendered Rs. 27.44 lakhs during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3456 - Civil Supplies -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
2. Implementation of Consumer Protection Act, 1986 - Setting up of State Commission and District Forums	80.00	24.13	-- 55.87

Reasons for saving have not been intimated (September, 1996).

Central Sector (New Schemes)

1 Strengthening of Consumer Disputes Redressal Commission				
O	...	} 26.60	..	- 26.60
S	26.60			

Creation of fund by obtaining supplementary provision in March, 1996 was stated to be due to requirement for scheme of Strengthening of Consumer Dispute Redressal Commission. Reasons for non-utilisation of entire provision have not been intimated (September, 1996).

**Grant No. 87 - .Investment in General Financial and Trading Institution
(All voted)**

Section and Major Head		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -				
Major Heads : 5465 - .Investment in General Financial and Trading Institutions and				
7465 - Loans for General Financial and Trading Institutions -				
Original	Rs. 2,47,50,000	4,55,33,000	4,27,82,800	- 27,50,200
Supplementary	2,07,83,000			
Amount surrendered during the year		..	..	Nil

Notes and Comments -

- (i) No Portion of the saving of Rs. 27.50 lakhs in the grant was surrendered during the year.
- (ii) In view of final saving of Rs. 27.50 lakhs in the grant, supplementary provision of Rs. 2,07.83 lakhs obtained in March, 1996 proved excessive.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7465 - Loans for General Financial and Trading Institutions -			
102 - Trading Institutions -			
State Plan (Annual Plan and Eighth Plan)			
1. Loans to West Bengal Mineral Development and Trading Corporation.	2,10.00	1,90.00	- 20.00
Reasons for saving have not been intimated (September, 1996).			

Grant No. 88 - Other General Economic Services

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3475 - Other General Economic Services -			
Voted -			
Original	Rs. 3,98,55,000	4,00,90,000	3,15,93,304
Supplementary	2,35,000		
Amount surrendered during the year	..	..	Nil
Charged -			
Original	...	23,80,268	23,80,268
Supplementary	23,80,268		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

Voted -

(i) In view of overall saving of Rs. 84.97 lakhs in the grant, supplementary provision of Rs. 2.35 lakhs obtained in March, 1996 proved unnecessary.

(ii) No portion of the saving of Rs. 84.97 was surrendered during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3475 - Other General Economic Services -			
106 - Regulation of Weights and Measures -			
Non - Plan			
1. Adoption of Metric System of Weights and Measures	2,34.56	1,87.27	-- 47.29
State Plan (Annual Plan and Eighth Plan)			
1. Change over to the Metric System of Weights and Measures	30.00	4 23	- 25.77

Reasons for saving in both the above cases have not been intimated (September, 1996).

Charged Appropriation -

(i) The entire fund of Rs. 23.80 lakhs created by supplementary provision in the appropriation was utilised during the year.

**Grant No. 89 - Water Supply and Sanitation
(Prevention of Air and Water Pollution) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -			
Original	Rs. 5,06,00,000		
Supplementary	...]		
	5,06,00,000	3,84,88,562	- 1,21,11,438
Amount surrendered during the year	..	..	Nil

**Notes and Comments -
Revenue -**

(i) No portion of the saving of Rs. 1,21.11 lakhs in the grant was surrendered during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -			
02 - Sewerage and Sanitation -			
106. Prevention of Air and Water Pollution -			
Non - Plan			
01 - Prevention of Air and Water Pollution	85.00	50.00	- 35.00
State Plan (Annual Plan and Eighth Plan)			
05 - Ganga Action Plan (U.D.)	1,00.00	10.52	- 89.48

Reasons for substantial saving in both the cases have not been intimated (September, 1996).
Huge saving was also occurred in the second case during the previous year.

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
2215 - Water Supply and Sanitation (Prevention of Air and Water Pollution) -			
106 - Prevention of Air and Water Pollution - Non - Plan			
02. Maintenance cost of Ganga Action Plan	2,75.00	2,97.06	+ 22.06
Reasons for excess have not been intimated (September, 1996)			

Grant No. 90 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE -			
Major Head : 3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat) -			
Voted -	Rs		
Original	212,96,80,000		
Supplementary			
	] 212,96,80,000	179,83,18,394	- 33,13,61,606
Amount surrendered during the year	..	..	Nil
Charged -			
Original	8,44,000		
Supplementary			
	] 8,44,000	..	- 8,44,000
Amount surrendered during the year		..	Nil

Notes and Comments -

Voted grant -

(i) No portion of the huge saving of Rs 33,13.62 lakhs in the grant was surrendered during the year by the department. The grant also disclosed similar saving during the previous year

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) -			
Local Bodies --			
103 - Entertainment Tax --			
Non-Plan			
0100 - Grants to Calcutta Municipal Corporation	8.76.77	7.01.33	- 1.75.44
0200 - Grants to Municipalities in the C M D A Area	8.54.94	8.10.02	- 44.92
0300 - Grants to Municipalities outside the C.M D A Area	7.63.29	6.29.43	- 1.33.86

Grant No. 90 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
106 - Taxes on Vehicles -			
Non-Plan			
0100 - Grants to Calcutta Municipal Corporation	3,37.50	1,00.00	- 2,37.50
200 - Other Miscellaneous Compensation and Assignments -			
Non-Plan -			
2109 - Grants to Calcutta Municipal Corporation	5,00.00	4,14.93	- 85.07
State Plan (Annual Plan and Eighth Plan).			
01 - Grants to Calcutta Municipal Corporation for Development Schemes/Activities	47,60.00	24,73.42	- 22,86.58
02 - Grants to Municipalities in C.M.D.A. Area for Developmental Schemes/Activities	23,80.00	22,40.72	- 1,39.28
04 - Grants to Calcutta Metropolitan Development Authority for Developmental Schemes/Activities	16,00.00	14,70.67	- 1,29.33

Reasons for saving in the above cases have not been intimated (September, 1996).

Charged Appropriation -

(i) No portion of saving was surrendered by the department during the year.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
3604 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) --			
Local Bodies --			
200 - Other Miscellaneous Compensation and Assignments --			
Non-Plan			
0909 - Grants to Calcutta Municipal Corporation in lieu of fines, etc. under Calcutta Municipal Act.	6.50	...	- 6.50

Reasons for non-utilisation of entire provision have not been intimated (September, 1996).

Grant No. 92 -Industries (Public Undertakings) (All Voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Heads : 4408 - Capital Outlay on Food,Storage and Warehousing (Public Undertakings), 4858 - Capital Outlay on Engineering Industries, 4860 - Capital Outlay on Consumer Industries, 6857 - Loans for Chemical and Pharmaceutical Industries, 6858 - Loans for Engineering Industries, and 6860 - Loans for Consumer Industries (Public Undertakings).-			
Original	Rs. 27,25,00,000	33,23,97,000	42,77,23,793
Supplementary	5,98.97,000			+ 9,53,26,793
Amount surrendered during the year		..	Nil

Notes and Comments -

- (i) Expenditure exceeded the grant by Rs. 9.53,26,793; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 9,53.27 lakhs in the grant, supplementary provision of Rs. 5,98.97 lakhs obtained in March, 1996 proved inadequate.
- (iii) Excess occurred under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4858 - Capital Outlay on Engineering Industries (Public Undertakings) -			
60 - Other Engineering Industries -			
800 - Other Expenditure —			
Non-Plan			
1. Electro Medical and Allied Industries I.td.			
O	...	2,42.97	3,84.97
S	2,42.97		+ 1,42.00

Creation of fund by obtaining supplementary provision in March, 1996 was stated to be required for carrying out Conversion of loan into equity of Electro Medical and Allied Industries Ltd.

Reasons for final excess have not been intimated (September, 1996).

4860 - Capital Outlay on Consumer Industries (Public Undertakings) -

60 - Others —

190 - Investment in Public Sector and Other Undertakings -

State Plan (Annual Plan and Eighth Plan)

Grant No. 92 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
Investment in Public Sector & Other Undertakings			
Saraswati Press (1984) Ltd.	..	1,58.11	+ 1,58.11
Reasons for incurring expenditure without budget provision have not been communicated (September, 1996).			
6857 - Loans for Chemical and Pharmaceutical Industries (Public Undertakings) -			
02 - Drugs & Pharmaceutical Industries -			
190 - Loans to Public Sector and Other Undertakings -			
Non - Plan			
1. Loans to taken over Units (GIL/IHIP)			
O	1,57.00		
S	53.00		
	2,10.00	2,33.55	+ 23.55
Augmentation of fund by supplementary provision was stated to be required for disbursement of large Non-Plan loans to different units under the control of Public Undertakings Department.			
Reasons for final excess have not been communicated (September, 1996).			
6860 - Loans to Consumer Industries (Public Undertakings) -			
190 - Loans to Public Sector and Other Undertakings -			
Non-Plan			
1. Loans to Kalyani Spinning Mills Ltd.	..	38.71	+ 38.71
2. Loans to Mayurakshi Cotton Mills	..	9,14.59	+ 9,14.59
3. Loans to West Bengal Agro Textile Corporation	..	1,63.00	+ 1,63.00
60 - Others —			
190 - Loans to Public Sector & Other Undertakings —			
State Plan (Annual Plan and Eighth Plan)			
2. Loans to West Bengal Power Development Corporation	..	48.64	+ 48.64
3. Loans to Durgapur Project Ltd.	2,00.00	3,00.00	+ 1,00.00
Reasons for booking expenditure without Budget Provision in respect of first three cases were due to non-adoption of codified norms for classification by the State Government Provisions were made in demand No 73 which is not justified under present structure & classification.			
Reasons for incurring expenditure without budget provision in the forth case and for excess in the other case have not been intimated (September, 1996).			

Grant No. 92 - Contd.

(iv) Excess mentioned above was partly offset by saving mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4408 - Capital Outlay on Food Storage and Warehousing (Public Undertakings) —			
02 - Storage and Warehousing —			
101 - Rural Godown Programmes — State Plan (Annual Plan and Eighth Plan)			
1. West Bengal Warehousing Corporation	30.00	..	- 30.00
Reasons for non-utilisation of fund have not been intimated (September, 1996).			
6857 - Loans for Chemical and Pharmaceutical Industries (Public Undertakings) —			
01 - Chemical & Pesticides Industries —			
190 - Loans to Public Sector and Other Undertakings —			
Non-Plan			
1. Loans to Durgapur Chemicals Ltd.			
O	5,57.00	4,98.40	- 61.60
S	3.00		
	5,60 00		
Augmentation of fund by obtaining supplementary provision was stated to be required for disbursement for large Non-Plan loans to different units under the Control of Public Undertakings Department.			
Reasons for final saving have not been intimated (September, 1996).			
2. Loans to Durgapur Chemicals Ltd. for Payments of Instrumental debt	90.00	..	- 90.00
State Plan (Annual Plan and Eighth Plan)			
1 Loans to Durgapur Chemicals Ltd.	2,00.00	75.00	- 1,25.00
2. Loans to W Bengal Chemical Industries Ltd.	50.00	27.50	- 22.50
02 - Drugs and Pharmaceutical Industries —			
190 - Loans to Public Sector and Other Undertakings —			
State Plan (Annual Plan and Eighth Plan)			
1 Loans to taken over units (GIL/IHP)	50 00	25 00	- 25.00
6858 - Loans for Engineering Industries (Public Undertakings) —			
03 - Transport Equipments Industries —			
190 - Loans to Public Sector & Other Undertakings —			
Non-Plan			
2. Loans to Westing house Saxby Farm for Payment of arrear PF/ESI dues	2,80.00	1,68.77	- 1,11.23
Reasons for non-utilisation of entire provision in the first case and those for saving in the other cases have not been intimated (September, 1996).			

Grant No. 92 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60 - Others —			
190 - Loans to Public Sector & Other Undertakings —			
State Plan (Annual Plan and Eighth Plan)			
2 Loans to Electro-Medical and Allied Industries Ltd			
O	1,53 00	} 2,71 00	2,00 00
S	1,18 00		
			- 71 00

Augmentation of fund by obtaining supplementary provision in March, 1996 was required for disbursement of larger Non-Plan and Plan loans to different units under the Control of Public Undertakings Department

Reasons for final saving have not been intimated (September, 1996)

6860.- Loans for Consumer Industries (Public Undertakings) -

60 - Other Loans -

190 - Loans to Public Sector and Other Undertakings -

 State Plan (Annual Plan and Eighth Plan)

1 Loans to Eastern Distilleries & Chemicals Ltd	80 00	25 00	- 55 00
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Reasons for saving have not been intimated (September, 1996)

**Grant No. 93 - Petro-Chemical and Consumer Industries
(Excluding Public Undertakings) (All voted)**

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Heads : 4856 - Capital Outlay on Petro-Chemical Industries, 4860 - Capital Outlay on Consumer Industries, 4885 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Public Undertakings) -			
Voted- Original	Rs. 85,00,00,000		
Supplementary	9,22,20,000		
Amount surrendered during the year (March 1996)			
	94,22,20,000	28,35,41,605	- 65,86,78,395
	...	...	15,00,000

Notes and Comments -

(i) Though there was a substantial saving of Rs.65,86.78 lakhs in the grant, a meagre amount of Rs.15.00 lakhs only was surrendered during the year.

(ii) In view of overall saving of Rs.65,86.78 lakhs in the grant supplementary provision of Rs. 9,22.20 lakhs obtained in March, 1996 proved unjustified.

(iii) The grant disclosing substantial saving since 1989 - 90 averaging 67% of the total provision requires realistic based estimation.

(iv) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4856 - Capital Outlay on Petro-Chemical Industries (Excluding Public Undertakings) -			
190 - Investment in Public Sector and Other Undertakings -- State Plan (Annual Plan and Eighth Plan)			
0100 - Setting up of a Petro-Chemical Complex at Haldia.	60,00.00	...	- 60,00.00
Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).			
4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings) -			
01 - Investments in Industrial Financial Institutions--			
190 - Investment in Public Sector and Other Undertakings -- State Plan (Annual Plan and Eighth Plan)			
01 - West Bengal Industrial Development Corporation	15,80.00	12,25.72	- 3,54.28
Reasons for saving have not been intimated (September, 1996).			

Grant No. 93 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6885 - Loan for Other Industries and Minerals(Excluding Public Undertakings)			
01 - Loans to Industrial Financial Institution-			
190 - Loans to Public Sector & Other Undertakings- State Plan (Annual Plan and Eighth Plan)			
01 - Loans to West Bengal Industrial Development Corporation Ltd. in lieu of market borrowing	4,60.00	...	- 4,60.00

Reasons for non-utilisation of the entire provision have not been communicated (September, 1996).

2 - Loans to West Bengal Financial Corporation Ltd.

O	...		
S	2,00.00	...	- 2,00.00

Creation of fund by obtaining supplementary provision in March, 1996 was stated to be required for disbursement of Plan loan to West Bengal Financial Corporation Ltd.

Reasons for non-utilisation of the entire provision have not been intimated (September, 1996).

(v) Saving mentioned above was partly counter-balanced by excess mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4860 - Capital Outlay on Consumer Industries (Excluding Public Undertakings)			
02 - Drugs and Pharmaceutical			
190 - Investment in Public Sector and Other Undertakings -- State Plan (Annual Plan and Eighth Plan)			
04 - West Bengal Sugar Industries Development Corporation	...	75.00	+ 75.00
60 - Others--			
600 - Others--			
01 - Greater Calcutta Gas Supply Corporation Ltd. Investment for the year 1995-96	...	2,00.00	+ 2,00.00

Reasons for incurring expenditure without budget provision in both the cases have not been communicated (September, 1996).

Grant No. 93 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4885 - Capital Outlay on Industries and Minerals (Excluding- Public Undertakings)			
01 - Investment in Industrial Financial Institutions-			
190 - Investments in Public Sector and Other Undertakings-			
Non- Plan			
02 - West Bengal Financial Corporation			
O	...		
S	85.00		
	} 85.00	3,00.00	(+)2,15.00

Creation of fund by obtaining supplementary provision in March, 1996 was stated to be required for carrying out the conversion of loan into equity.

Reasons for final excess have not been intimated (September, 1996)

Grant No. .94 - Telecommunication and Electronic Industries (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 4859 - Capital Outlay on Telecommunication and Electronic Industries and 6859 - Loans for Telecommunication and Electronic Industries -			
Original	Rs. 14,00,00,000		
Supplementary	...]		
	14,00,00,000	12,31,95,000	- 1,68,05,000
Amount surrendered during the year	..	..	Nil

Notes and Comments - Capital -

- (i) No portion of the saving of Rs. 1,68.05 lakhs in the grant was surrendered during the year.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4859 - Capital Outlay on Telecommunication and Electronic Industries -			
02 - Electronics -			
190 - Investment in Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
1. West Bengal Electronic Industries Development Corporation Ltd.	9,50.00	9,25.00	- 25.00
6859 - Loans for Telecommunication and Electronic Industries -			
02 - Electronics -			
190 - Loans to Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
1. Loans to West Bengal Electronic Industries Development Corporation Ltd.	4,50.00	3,10.00	- 1,40.00

Reasons for saving in the above cases have not been intimated (September, 1996).

**Grant No. .95 - Consumer Industries
(Excluding Public Undertakings and Closed and Sick Industries)**

Section and Major Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 4680 - Capital Outlay on Consumer Industries, 6857 - Loans for Chemical and Pharmaceutical Industries and 6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries -			
Voted -			
	Rs.		
Original	19,12,30,000	24,12,30,000	21,22,98,360
Supplementary	5,00,00,000		
Amount surrendered during the year		..	..
			Nil
Charged -			
Original	3,50,000	3,50,000	3,50,000
Supplementary			
Amount surrendered during the year		..	..
			Nil

Notes and Comments -

Capital (Voted) -

(i) In view of overall saving of Rs. 2,89.32 lakhs in the grant, supplementary provision of Rs. 5,00.00 lakhs obtained in March, 1996 proved excessive.

(ii) No portion of the saving of Rs. 2.89.32 lakhs in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4860 - Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) -			
04 - Sugar —			
190 - Investment in Public Sector and Other Undertakings -			
State Plan-(Annual Plan and Eighth Plan)			
1. West Bengal Sugar Industries Development Corporation Ltd.	75.00	..	- 75.00

Grant No. .95 - Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60 - Others -			
600 - Others -			
State Plan (Annual Plan and Eighth Plan)			
1. Greater Calcutta Gas Supply Corporation Ltd.	2,00.00	..	- 2,00.00
Reasons for non-utilisation of entire in both the cases have not been intimated (September, 1996).			
6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) -			
04 - Sugar -			
190 - Loans to Public Sector and Other Undertakings -			
State Plan (Annual Plan and Eighth Plan)			
1. Loans to West Bengal Sugar Industries Development Corporation Ltd.	1,25.00	60.00	- 65.00
60 - Others -			
317 - Jute -			
Non - Plan			
2. Loans to Jute Mills for Payment of arrear Sales Tax and Raw Jute dues under Jute Modernisation Fund Scheme	5,50.00	5,05.77	- 44.23
600 - Others -			
State Plan (Annual Plan and Eighth Plan)			
1. Loans to Greater Calcutta Gas Supply Corporation	4,96.30	4,02.00	- 94.30

Reasons for saving in any of the above cases have not been intimated (September, 1996).

Saving mentioned above was partly counter-balanced by excess as under :

Grant No. .95 - Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
6860 - Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries) -			
60 - Others —			
317 - Jute —			
State Plan (Annual Plan and Eighth Plan)			
1. Loans to New Central Jute Mill for Modernisation through WBIDC	..	2,00.00	+ 2,00.00

Reasons for incurring expenditure without budget provision have not been intimated (September, 1996).

Capital (Charged)

(i) Entire provision of Rs. 3.50 lakhs in the appropriation was utilised by the department during the year.

Grant No. 96 - Loans for Other Industries (Excluding Closed & Sick Industries and Public Undertakings) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 6875 - Loans for Other Industries (Excluding Closed & Sick Industries and Public Undertakings) and 6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) --			
Original	Rs 11,70,00,000		
Supplementary	..		
	11,70,00,000	8,51,60,000	- 3,18,40,000
Amount surrendered during the year			Nil

Notes and Comments -

- (i) No portion of the substantial saving of Rs. 3,18 40 lakhs in the grant was surrendered during the year.
- (ii) Persistent wide variation between budget provision and actuals in the grant indicates necessity for making the estimates on realistic basis.
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
6875 - Loans for Other Industries (Excluding Closed & Sick Industries)			
60 - Other Industries --			
800 - Other Loans --			
State Plan (Annual Plan and Eighth Plan)	20.00	4.54	- 15.46
1 - Loans to Basumati Corporation Reasons for saving have not been intimated (September,1996).			
6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) -- Non-Plan			
01 - Loans to Industrial Financial Institute-			
190 - Loans to Public Sector and Other Undertakings			
Loans to West Bengal Financial Corporation		- 3.00 00	- 3.00 00

Minus expenditure as well as saving was due to conversion of loan into Equity share capital in view of high debt equity ratio and low capital adequacy ratio for better implementation of its business plan during 1995-96.

Grant No. 96 - Concl'd

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
60 - Others --			
800 - Other Loans --			
State Plan (Annual Plan and Eighth Plan)			
0123. Loans to W.B. Industrial Infrastructure Development Corporation	4,00.00	1,50.00	- 2,50.00
0223 - Loans under Incentive Scheme for Industrial Groth in West Bengal	5,00.00	2,81.66	- 2,18.34
Reasons for saving in the above cases have not been intimated (September,1996).			
(iv) Saving mentioned above was partly counter-balanced by excess as under :-			
6885 - Loans for Other Industries and Minerals (Excluding Closed and Sick Industries)-			
Non-Plan			
01 - Loans to Industrial Financial Institute			
190 - Loans to Public Sector and Other Undertakings-			
Loans to West Bengal Industrial Development Corporation	...	4,60.00	+ 4,60 00

Reasons for incurring huge expenditure without prior approval of the Legislature have not been intimated (September, 1996)

Grant No. .97 - Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings and Closed and Sick Industries) (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL - .			
Major Head : 4885 - Capital Outlay on Other Industries and Minerals (Excluding Public Undertakings and Closed and Sick Industries) -			
Original	Rs. 1,49,50,000	}]
Supplementary	...		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

- (i) The entire provision remained un-utilised and unsurrendered during the year.
- (ii) The grant has been disclosing 'no' expenditure and 'no' surrender for years together leaving scope for budget estimation on realistic basis .
- (iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
4885 - Capital Outlay on Other Industries and Minerals -			
60 - Others -			
800 - Other Expenditure -			
State Plan (Annual Plan and Eighth Plan)			
0100. State Government's subvention for promotional Institution for preparation of self project reports	40.00	..	- 40.00
0200. Export Processing Zone at Falta	1,09.50	..	- 1,09.50

Reasons for non-utilisation of the entire provision in both the cases have not been communicated (September, 1996).

Grant No. 98 - Public Debt(All charged)

Section and Major Head	Total appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
CAPITAL -			
Major Head : 6003 - Internal Debt of the State Government and 6004 - loans and Advances from the Central Government -			
Original	1,544,96 69,000	} 1 544.96 69 000	1,757,45,67,578
Supplementary	...		
Amount surrendered during the year(March, 1996)			5,49,24,060

Notes and Comments -

(i) Expenditure exceeded the appropriation by Rs 212 48 98 578 lakhs the excess requires regularisation

(ii) In view of huge overall excess of Rs 212,48 98 lakhs in the appropriation, surrender of Rs 5,49 24 lakhs only by the department in March, 1996 proved injudicious

(iii) Excess occurred mainly under :-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
6003 - Internal Debt of State Government -			
101 - Market Loans -			
(b) Market Loan not bearing interest		75 35	+ 75 35

Reasons for incurring expenditure without prior approval of the Legislature have not been intimated (September, 1996)

110 Ways and Means Advances from the Reserve Bank of India -

0100 - Ways and Means Advances from the Reserve Bank of India	12,00,00 00	14 21,68 34	+ 2,21 68 34
---	-------------	-------------	--------------

Reasons for abnormal excess have not been intimated (September, 1996)

6004 - Loans and Advances from the Central Government -

02 - Loans for State Plan Schemes -

101 - Block Loans

O	55,05 99	} 55,18 20	55 18 20
R	12 21		

Enhancement of fund by re-appropriation in March, 1996 was stated to be due to large actual dues payable to the Govt of India following the receipt of larger amount of loan from that Govt

Grant No. 98 - Contd

	Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess +
04 - Loans for Centrally Sponsored Schemes -					
800 - Other Loans -					
1156 - Loans for Tribal Development -					
Development of Oilseed and Oils					
of tree and forest origin in the tribal-					
areas					
	<i>O</i>	6 91	}	12 89	12 89
	<i>R</i>	5 99			

Anticipated excess was attributed to larger actual dues payable to the Govt of India

(iv) Excess mentioned above was partly offset by saving mainly under -

	Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
6003 - Internal Debt of the State Government -					
103 - Loans from the Life Insurance Corporation					
of India					
	<i>O</i>	6,50 00	}	5,00 00	5,22 02
	<i>R</i>	- 1,50 00				+ 22 02

Anticipated saving was attributed to lesser requirement for repayment of instalments of principal by the Housing Department. Reasons for final excess have not been intimated (September, 1996).

104 - Loans from General Insurance Corporation					
of India					
	<i>O</i>	4,50 00	}	3,30 00	3,10 13
	<i>R</i>	- 1,20 00				- 19 87

Anticipated saving was due to lesser requirement for repayments of instalments to General Insurance Corporation of India. Reasons for final saving have not been intimated (September, 1996)

106 - Compensation of Other Bonds -					
0151 - West Bengal Estate Acquisition					
Compensation Bonds					
			30 00	14 88	- 15 12

Reasons for saving have not been intimated (September, 1996)

108 - Loans from National Co-operative					
Development Corporation					
	<i>O</i>	5,50 00	}	5,30 00	3,19 68
	<i>R</i>	- 20 00				- 2,10,32

Anticipated saving was attributed to lesser requirement for repayment of instalments of principal to the National Cooperative Development Corporation. Reasons for final saving have not been intimated (September, 1996)

Grant No. 98 -Concl..

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Saving -
1223 - Loans from National Bank for Agriculture and Rural Development under scheme of Debt Relief to Farmers	4,80.00	2,58.15	- 2,21.85
Reasons for saving have not been intimated (September, 1996).			
6004 - Loans and Advances from the Central Government -			
01 - Non-Plan Loans -			
102 - Share of Small Savings Collections -			
0156 - Share of Small Savings Collections			
O	115,32.90		
R	- 1,88.31		
	113,44.59	113,44.59	..
800 - Other Loans -			
0556 - Loans for Roads and Bridges -			
(i) Construction of Second Bridge over Hooghly River including Kona Express way			
O	10,55.00		
R	- 61.00		
	9,94.00	9,94.00	..
04 - Loans for Centrally Sponsored Schemes -			
800 - Other Loans -			
0656 - Loans for Village and Small Industries -			
(xxi) Implementation of a Handloom Development Project in the District of Dakshin Dinajpur			
O	54.09		
R	20.14		
	33.95	37.01	+ 3.06

Anticipated saving was attributed to small actual dues payable to the Government of India. Reasons for final excess have not been intimated (September, 1996).

Grant No. 99 - Loans and Advances (All voted)

Section and Major Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL -			
Major Head : 7610 - Loans to Government Servants etc. and 7615 - Miscellaneous Loans -			
Original	Rs. 57,00,00,000	39,62,07,558	- 17,37,92,442
Supplementary	...]		
Total	57,00,00,000		
Amount surrendered during the year	..	..	Nil

Notes and Comments -

(i) No portion of the saving of Rs. 17.37.92 lakhs in the grant was surrendered during the year by the department.

(ii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving -
7610 - Loans to Government Servants etc -			
Non - Plan			
201. House Building Advances	51,00.00	37,21.32	- 13,78.68
800 - Other Advances -			
2050 - Advances in connection with marriage, illness etc.	3,00.00	1,38.56	- 1,61.44

Reasons for saving in both the cases have not been intimated (September, 1996).

7615 - Miscellaneous Loans -

200 - Miscellaneous Loans

Non - Plan

0450 - Other Miscellaneous Loan and Advances	2,00.00	...	- 2,00.00
---	---------	-----	-----------

Reasons for non-utilisation of entire provision have not been intimated (September, 1996).

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 1995-96 (Referred to in the Summary of Appropriation Accounts at Page-16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals Compared with Budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs	Rs.
4 - Administration of Justice Revenue - Voted	5,00,000	...	- 5,00,000
7 - Land Revenue— Revenue Voted	22,000	...	- 22,000
Capital Voted	30,000	..	- 30,000
8 - Stamps and Registration— Revenue Voted	10,00,000	6,52,565	- 3,47,435
21 - Police— Revenue Voted	50,00,000	...	- 50,00,000
22 - Jails— Revenue Voted	20,00,000	...	- 20,00,000
24 - Stationery and Printing— Revenue Voted	70,000	...	- 70,000
25 - Public Works— Revenue— Voted	61,97,00,000	109,97,86,431	+ 48,00,86,431
Charged	3,00,000	...	- 3,00,000
35 - Water Supply and Sanitation Revenue Voted	10,00,00,000	21,17,07,872	+ 11,17,07,872
36 - Housing— Revenue Voted	50,00,000	..	- 50,00,000
Capital Voted	3,00,05,000	15,79,94,462	+ 12,79,89,462
41 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes— Revenue Voted	17,93,000	...	- 17,93,000
44 - Relief on account of Natural Calamities— Revenue Voted	40,00,00,000	...	- 40,00,00,000
47 - Crop Husbandry— Revenue Voted	10,00,000	...	- 10,00,000
48 - Soil and Water Conservation Revenue Voted	...	11,66,820 (+) 614	+ 11,67,434 * See notes below

APPENDIX - Concl'd.

Grantwise details of Recoveries adjusted in Accounts in Reduction of expenditure

	Budget estimate	Actuals	Actuals Compared with Budget estimate More(+)/ Less(-)
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
54 - Food, Storage and Warehousing—			
Capital			
Voted	12,00,00,000	...	- 12,00,00,000
57 - Co-operation—			
Revenue			
Voted	40,000	...	- 40,000
Capital			
Voted	30,00,000	28,66,150	- 1,33,850
66 - Major and Medium Irrigation—			
Revenue			
Voted	33,96,000	2,14,50,832	+ 1,80,54,832
Capital			
Voted	146,57,75,000	34,76,93,779	- 111,80,81,221
67 - Minor Irrigation			
Revenue			
Voted	12,00,000	12,85,188	+ 85,188
68 - Flood Control and Drainage—			
Revenue			
Voted	62,85,000	4,21,58,135	+ 3,58,73,135
79 - Roads and Bridges—			
Revenue			
Voted	2,33,50,000	1,39,49,882	- 94,00,118
Charged	...	10,50,540	+ 10,50,540
Capital			
Voted	24,00,00,000	48,52,55,048	+ 24,52,55,048
Total :—			
REVENUE—			
Voted	117,03,56,000	139,21,58,339	+ 22,18,02,339
Charged	3,00,000	10,50,540	+ 7,50,540
CAPITAL			
Voted	185,88,10,000	99,38,09,439	- 86,50,00,561
GRAND TOTAL	3,02,94,66,000	238,70,18,318	- 64,24,47,682

Notes and Comments—

The amount of Rs.11,66,820 was wrongly booked as credit under the head "6402-Loans for Soil and Water Conservation instead of receipt against the revenue expenditure head "2402- Soil and Water Conservation by Berhampore Treasury -I in the accounts for March'94. The misclassification has since now been rectified and as there is no corresponding receipt agints "2402- Soil and Water Conservation" it is booked as minus expenditure in the accounts. The amount of Rs.614.00 was misclassified by Cooch Behar Treasury - I in March'96. Hence the correction is made to rectify the accounts accordingly.

Reasons for significant variations in other cases have not been intimated (September, 1996).

ERRATA

Appropriation Accounts for 1995-96 in respect of Government of West Bengal

<i>Sl. No.</i>	<i>Page No.</i>	<i>Line No.</i>	<i>For</i>	<i>Read</i>
1.	20	1 from top	no	No
2.	20	1 from top	ministers	Ministers
3.	20	1 from top	Voted	voted
4.	20	14th from bottom	Office expenses Motor Vehicles Rent, rates and Taxes Other charges	Office Expenses Motor Vehicles Rent, Rates and Taxes Other Charges
5.	21	11th from bottom	S	R—
		15th from bottom	S	R—
6.	30	1 from top	Voted	voted
7.	30	16th from top	Rs.	rupees
8.	33	last but one	obtained	obtained
9.	37	12th from bottom	appropriations	appropriation
10.	38	18th from top	ways	Ways
11.	41	9th from bottom	aforesaid	aforesaid
12.	42	5th from top	due on	due to
13.	43	16th from top	rainfall	Rainfall
14.	54	10th from top	Eight	Eighth
15.	86	6th from top	Institutions	Institutions
16.	88	15th from bottom	Remuneration	Remuneration
17.	96	4th from bottom	- 61.44	- 62.44
18.	97	12th from bottom	1,50.00	- 1,50,00
19.	97	4th from bottom	Cancer	Cancer
20.	98	10th from bottom	49.00	- 49.00
21.	99	16th from top	40.00	- 40.00
22.	99	5th from top	Sponsored	Sponsored
23.	101	7th from top	Blindness	Blindness
24.	102	5th from bottom	require	required
25.	104	12th from bottom	Eight	Eighth
26.	104	3rd from bottom	Schemes	Schemes
27.	106	19th from top	1995	1996
28.	106	9th from bottom	- 5,23.15	+ 5,23.15
29.	107	5th from top	Areas	Area
30.	107	2nd from bottom	7.36	77.36
31.	116	13th from bottom	excess under	excess as under
32.	122	8th from top	conversion	conversion
33.	127	15th from top	intimate	intimated
34.	129	14th from top	Investment	Investment
35.	138	13th from bottom	dependent	dependent
36.	139	5th from bottom	Beneficiary	Beneficiary
37.	139	11th from bottom	Scheme	Schemes
38.	142	17th from top	Schedule	Scheduled
39.	143	27th from top	Directorate	Directorate
40.	144	15th from bottom	forward	towards
41.	144	14th from bottom	subsidised	subsidised
42.	144	5th from top	Sectors	Sector
43.	144	21st from bottom	Schemes	Schemes
44.	145	22nd from bottom	S	R—
45.	146	8th from bottom	Additional	Additional
46.	148	25th from bottom	Drought	Drought
47.	150	12th from top	Reasons	Reasons
48.	150	8th from top	affected	affected
49.	151	7th from bottom	belief	Relief
50.	152	17th from top	below head	2251-Secretariat
51.	153	10th from top	attributed	attributed
52.	160	last line	Ganga Basin	Ganga Basin
53.	170	11th from top	Special	Special

IX
/SA

Sl. No.	Page No.	Line No.	For	Read
54.	170	15th from top	sponsored	Sponsored
55.	171	3rd from bottom	expiotation	exploitation
56.	173	14th from bottom	substancial	substantial
57.	178	3rd from top	Expenditure	expenditure
58.	179	3rd from top	Expenditure	expenditure
59.	180	3rd from top	Expenditure	expenditure
60.	190	3rd from top	Expenditure	expenditure
61.	190	15th from top	Expenditure	expenditure
62.	191	10th from top	Expenditure	expenditure
63.	192	3rd from top	Expenditure	expenditure
64.	193	13th from top	occured	occurred
65.	195	15th from bottom	Panchatyat	Panchayat
66.	195	6th from bottom	Remuneration	Remuneration
67.	195	5th from bottom	contigent	contingent
68.	198	13th from bottom	portioin	portion
69.	199	6th from top	Eithth	Eighth
70.	199	21st from top	Eithth	Eighth
71.	202	14th from bottom	necessicity	necessity
72.	218	last but one	succesfully	successfully
73.	218	5th from bottom	non-utillisation	non-utilisation
74.	223	2nd from top	aforsaid	aforesaid
75.	224	5th from bottom	Dup	Deep
76.	225	5th from top	57,00,000	- 57,00,000
77.	229	14th from top	yojana	Yojana
78.	230	23rd from top	yojana	Yojana
79.	231	15th from top	Rerasons	Reasons
80.	235	6th from bottom	50.00	- 50.00
81.	235	18th from bottom	42.00	- 42.00
82.	239	13th from bottom	75.65	- 75.65
83.	239	23rd from bottom	1,40.00	- 1,40.00
84.	239	10th from bottom	fo	for
85.	239	8th from top	proper head of saving have not been intimated	proper head. Reasons for anticipated saving have not been intimated
86.	240	8th from top	85.28	- 85.28
87.	240	11th from bottom	counter-balance	counter-balanced
88.	240	5th from top	Testiles	Textiles
89.	240	13th from bottom	1,36.00	- 1,36.00
90.	240	12th from bottom	receive	receipt
91.	241	6th from top	Britaniaa	Britania
92.	241	2nd from top	Saving -	Excess +
93.	241	9th from bottom	rival	revival
94.	247	2nd from bottom	oblaining	obtaining
95.	251	2nd from top	Saving -	Excess +
96.	263	4th from bottom	furnishigns	furnishings
97.	273	5th from bottom	Bedget	Budget
98.	273	4th from bottom	if	of
99.	278	2nd from top	saving -	Excess +
100.	281	10th from top	entire	fund
101.	284	13th from bottom	gap between (iv) and 6885- Loans etc.	Put Head Actual Expenditure (In lakhs of rupees)
			Total Grant	Excess +
102.	286	16th from top	212,48,98,578 lakhs	212,48,98,578;
103.	286	17th from top	212,48.98	212,48.99
104.	286	8th from bottom	Government	Government
105.	287	12th from top	5.99	5.98
106.	287	3rd from bottom	20.14	- 20.14

